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LOCAL GOVERNMENT BULLETIN

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GENERAL

IMPOSITION OF RATES FOR THE YEAR 2022 La Dade-Kotopon Municipal Assembly

Part V of the Local Governance Act 2016 (Act, 936)

The making and levying of the following rates for the Financial Year 1st January, 2022 to 31st December, 2022 has been approved by the rating authority.

A Basic Rate of GH¢2.00 flat for both men and women payable by all persons of or above the age of 18 and up to 70 years who reside within or own immovable property within the area of authority of the La Dade-Kotopon Municipal Assembly.

In addition to the basic rate per Ghana Cedis of rateable value of immovable property situated within the Administrative area of the La Dade-Kotopon Municipal Assembly except properties exempted from rating under the provision of section 149 (2) of the Act, the amount which shall be set out in the following:

<i>Rating Zones</i>	<i>Rate Impost per GHC</i>	<i>Minimum Rate GHC</i>	<i>Areas Affected</i>
1st Class Residential	0.018-0.00156	400.00	La Hotels Area, Switch Back Ragoon, Cantonments, Nyaniba, Ako Adjei, Labone Estates, North Labone, Airport City, Tse-Addo.
2nd Class Residential	0.0144 -0.0012	300.00	Beach Front, Tse-Addo, Rasta, South La Estate, Labone, Kaajano
3rd Class Residential	0.0108-0.00084	200.00	Palm Wine Area, La, Manhean, Kaajano
4th Class Residential	0.0072-0.00048	120.00	La Ishorna Slum
1st Class Commercial Area	0.01496	6,000.00	Airport Commercial, Airport City, Labone/Estate, Cantonment, Giffard Road Area

<i>Rating Zones</i>	<i>Rate Impost per GHC</i>	<i>Minimum Rate GHC</i>	<i>Areas Affected</i>
2nd Class Commercial Area	0.01124	4,000.00	T. Quarshie/Shangrila, Airport West, Nyaniba, Ako Adjei, Labone, Airport Police Quarters, North Labone, DVLA.
3rd Class Commercial Area	0.00648	2,000.00	All Other Commercial Properties
Light Industrial Establishment	0.00684	6,000.00	Mast for Telecom Companies
Mixed Use In			
1st Class Mixed Development	0.00504	200.00	
2nd Class Mixed Development	0.00456	150.00	
3rd Class Mixed Development	0.00396	100.00	
Other Industrial Establishment	0.0072	3,000.00	
Parastatals			
1st Class	0.0084	500.00	
2nd Class	0.0056	300.00	
Non-Decentralized Departments and Ministries	0.009	270.00	
EDUCATIONAL			
1st CLASS	0.0078		
2nd CLASS	0.006		
3rd CLASS	0.0036		

Rates on Accounts for Un-Assessed Properties (Provisional Rates)

<i>Description</i>	<i>Minimum Rate (GH¢)</i>
1st Class Residential	400.00
2nd Class Residential	300.00
3rd Class Residential	200.00
4th Class Residential	120.00
1st Class Commercial Area	6,000.00
2nd Class Commercial Area	4,000.00
3rd Class Commercial Area	2,000.00
Light Industrial Establishment	6,000.00
Other Industrial Establishment	3,000.00
Parastatals	500.00
Non-Decentralized Depts.	270.00
Educational	250.00

Rate on Account for Uncompleted Blocks

<i>Description</i>	<i>Minimum Rate (GH¢)</i>
1st Class Residential	200.00
2nd Class Residential	150.00
3rd Class Residential	100.00
4th Class Residential	60.00

<i>Rating Zones</i>	<i>Rate Impost per GHC</i>	<i>Minimum Rate GHC</i>	<i>Areas Affected</i>
1st Class Commercial Area			3,000.00
2nd Class Commercial Area			2,000.00
3rd Class Commercial Area			1,000.00
Light Industrial Establishment			3,000.00
Other Industrial Establishment			1,500.00
Parastatals			250.00
Non-Decentralized Dpts			135.00
Educational			125.00
Ground Rate on Undeveloped Plots			
<i>Description</i>			<i>Minimum Rate (GH¢)</i>
1st Class Residential			200.00
2nd Class Residential			150.00
3rd Class Residential			100.00
4th Class Residential			60.00
1st Class Commercial Area			3,000.00
2nd Class Commercial Area			2,000.00
3rd Class Commercial Area			1,000.00
Light Industrial Establishment			3,000.00
Other Industrial Establishment			1,500.00
Parastatals			250.00
Non-Decentralized Dpts			135.00
Educational			125.00

This notice constitutes the effective making and levying of such rates as from 1st January 2022. It shall be the duty of every person liable to pay these rates to settle the amount thereof at the office of the La Dade-Kotopon Municipal Assembly on or before 31st December, 2022. Made at a meeting of the La Dade-Kotopon Municipal Assembly in the Assembly Hall, La-Accra on Friday 29th October, 2021.

Resolved that by virtue of part V of Local Governance Act, 2016 (Act 936) and the "Guidelines for charging of fee for the provision of Services, Facilities and Granting of Licences and Permits by Metropolitan/Municipal/District Assemblies", the following Fees be charged and levied by the La Dade-Kotopon Municipal Assembly for the Financial Year 1st January, 2022 to 31st December, 2022.

8.1.1 BUSINESS LICENCES

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
1		Abattoir (Private)	Per Annum	
		CAT A - Industrial Setting (Large)		675.00
		CAT B - Industrial Setting (Medium)		487.00
		CAT C - Industrial Setting (Small)		375.00
		CAT D - Slaughter-house (Large)		250.00
		CAT E - Slaughter-house (Medium)		185.00
		CAT F - Slaughter-house (Small)		125.00
		CAT G - Others		65.00
2		Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum	
		CAT A - Weavers & Sellers (Large)		275.00
		CAT B - Weavers Only (Large)		225.00
		CAT C - Sellers Only (Large)		125.00
		CAT D - Weavers & Sellers (Medium)		100.00
		CAT E - Weavers Only (Medium)		75.00
		CAT F - Sellers Only (Medium)		50.00
		CAT G - Weavers & Sellers (Small)		45.00
		CAT H - Weavers Only (Small)		37.00
		CAT I - Sellers Only (Small)		35.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
3		Administrative Offices		
	i	Multinational		
		CAT A - (Head Office)		5,500.00
		CAT B - (Branch Office)		3,000.00
		CAT C - (Agency)		2,500.00
		CAT D - (Support Office)		1,500.00
	ii	National Offices		
		CAT A - (Head Office)		3,000.00
		CAT B - (Branch Office)		2,000.00
		CAT C - (Agency)		880.00
		CAT D - (Support Office)		440.00
	iii	Local Offices		
		CAT A - (Head Office)		1,000.00
		CAT B - (Branch Office)		880.00
		CAT C - (Agency)		440.00
		CAT D - (Support Office)		220.00
4		Advertising Companies	Per Annum	
		CAT A - Platinum (minimum of 10 staff)		1,200.00
		CAT B - Gold (minimum of 5 staff)		820.00
		CAT C - Silver (minimum of 3 staff)		520.00
		CAT D - Bronze (Below 3 staff)		350.00
5		Agro Chemical/Farm Inputs Dealers	Per Annum	
		CAT A - Manufacturers/Importers/Distributors/Retailers		1,100.00
		CAT B - Importers/ Distributors/Retailers		1,000.00
		CAT C - Manufacturers & Importers		900.00
		CAT D - Manufacturers & Distributors		670.00
		CAT E - Distributors & Retailers		530.00
		CAT F - Manufacturers		270.00
		CAT G - Importers		235.00
		CAT H - Distributors		215.00
		CAT I - Retailers		160.00
6		Agro Machine Dealers	Per Annum	
		CAT A - Importers, Distributors & Retailers		1,000.00
		CAT B - Importers & Distributors		900.00
		CAT C - Manufacturers, Distributors, Retailers		800.00
		CAT D - Manufacturers & Distributors		700.00
		CAT E - Distributors & Retailers		500.00
		CAT F - Manufacturers		275.00
		CAT G - Importers		225.00
		CAT H - Distributors		200.00
		CAT I - Retailers		100.00
7		Airport/Airline Businesses	Per Annum	
	A.	Airline Offices/Operators		
		CAT A - Non-African Carriers		3,800.00
		CAT B - Local & Regional Carriers		3,300.00
		CAT C - African Carriers		3,200.00
		CAT D - Local Carriers		1,500.00
		CAT E - Agents of Airlines		300.00
	B.	Airport Operators		
		CAT A -International		1,500.00
		CAT B - Domestic		1,000.00
	C.	Air Strip Operators		2,000.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
8		Akpeteshie (Liquor) Dealers	Per Annum	
	i.	Manufacturers (Distillers)		
		CAT A - Large Scale		250.00
		CAT B - Medium Scale		100.00
		CAT C - Small Scale		50.00
	ii.	Distributors		
		CAT A - Large scale		150.00
		CAT B - Medium Scale		100.00
		CAT C - Small Scale		50.00
	iii.	Home Based/Farm Site		
		CAT A - Pito (daily brewing)		40.00
		CAT B - Palm Wine Tappers		25.00
	iv.	Akpeteshie Sellers Only		90.00
9		Aluminium Fabricators (Doors/Windows)	Per Annum	
		CAT A - Large Scale		2,000.00
		CAT B - Medium Scale		1,240.00
		CAT C - Small Scale		400.00
		CAT D - Others		180.00
10		Aluminium Pot Dealers ('Dadesen')	Per Annum	
		CAT A - Manufacturers		100.00
		CAT B - Distributors		100.00
		CAT C - Retailers		60.00
11		Aluminium Manufacturing	Per Annum	
		CAT A - Smelting		8,000.00
		CAT B - Multiple Product Lines		6,000.00
		CAT C - Roofing Sheets only		3,750.00
		CAT D - Saucepan		2,250.00
12		Aluminium Product Distributors	Per Annum	
		CAT A - Large Scale		300.00
		CAT B - Medium Scale		150.00
		CAT C - Small Scale		75.00
13		Aluminium Product Retailers	Per Annum	
		Category A - Store (Large)		75.00
		Category B - Container/Kiosk (Medium)		50.00
		Category C - Table Top (Small)		40.00
14		Ambulance Service Providers	Per Annum	
		CAT A - Large Scale (Above 5 Vehicles)		100.00
		CAT B - Medium Scale (3-5 Vehicles)		75.00
		CAT C - Small Scale (1-2 Vehicles)		50.00
15		Art Gallery	Per Annum	
		CAT A - Own Facility with multi-services		400.00
		CAT B - Own Facility with limited-services		210.00
		CAT C - Own Facility only		110.00
		CAT D - Rented Space		100.00
16		Arts & Handicraft Dealers	Per Annum	
		CAT A - Importers		750.00
		CAT B - Exporters		225.00
		CAT C - Producers (Large)		450.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
		CAT D - Producers (Medium)		225.00
		CAT E - Producers (Small)		100.00
		CAT F - Retailers Only		90.00
		CAT G - Container/Kiosk		80.00
		CAT H - Table Top		60.00
17		Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	
		CAT 'A'		100.00
		CAT 'B'		50.00
18		Auctioning Firms/Agencies/Auctioneers	Per Annum	
		CAT 'A'		675.00
		CAT 'B'		500.00
		CAT 'C'		335.00
		CAT 'D'		300.00
19		Auto Mechanics/ Electricians/Sprayers etc.	Per Annum	
	i.	Aircondition Mechanics		
		CAT A - Formal Company		300.00
		CAT B - Informal Garage with Shop		175.00
		CAT C - Informal Garage without Shop		125.00
		CAT D - Others		45.00
	ii.	Arc Welders		
		CAT A - Fuel and Water Tankers; Truck Builders		225.00
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		125.00
	iii.	Argon (Aluminum) Welders		50.00
	iv.	Auto Body Repairers		
		CAT A - Formal Company		1,000.00
		CAT B - Informal Garage with Shop		750.00
		CAT C - Informal Garage without Shop		500.00
		CAT D - Others		375.00
	v.	Auto Electricians		
		CAT A - With Battery Charging		50.00
		CAT B - Without Battery Charging		40.00
	vi.	Auto Mechanics		
		CAT A - Heavy Duty Earthmoving Equipment		175.00
		CAT B - Heavy Duty Trucks		100.00
		CAT C - Light Duty Trucks (3 to 5 tonnes)		7 5.00
		CAT D - Light Duty Vehicles (Below 3 tonnes)		45.00
	vii.	Auto Sprayers		
		CAT A - Spraying with Oven		250.00
		CAT B - Spraying without Oven		150.00
	viii.	Auto Upholstery		
		CAT A - Moulding and Seat Cover Sewing		50.00
		CAT B - Seat Cover Sewing		40.00
	ix.	Vulcanisers		
		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		210.00
		CAT B - Tyre Repairs, Wheel Balancing and Alignment		140.00
		CAT C - Wheel Balancing and Alignment		70.00
		CAT D - Tyre Repairs only		50.00
	x.	Brake Specialist		50.00
	xi.	Carburettor Specialist		50.00
	xii.	Plastic Welders and Fabricators		50.00
	xiii.	Radiator Specialist		50.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	xiv.	Multiple Service Providers for Auto Works		
		CAT A - Large Scale		200.00
		CAT B - Medium Scale		130.00
		CAT C - Small Scale		70.00
	xv.	Windscreen Repairers		
		CAT 'A'		75.00
		CAT 'B'		60.00
		CAT 'C'		45.00
20		Automobile & Part Dealers	Per Annum	
	A.	Automobile Companies		
	i.	Vehicle Importers/Sales (Brand New)		
		CAT A - Vehicle Assembling and Sale		11,250.00
		CAT B - Heavy Duty Equipment/Vehicle Sales		4,500.00
		CAT C - Light Duty Equipment/Vehicle Sales		3,380.00
	ii.	Saloon and Sub Urban Vehicles (SUVs) Sales		
		CAT A - Large Scale (Branded Companies)		10,000.00
		CAT B - Medium Scale (Unbranded Companies)		8,000.00
		CAT C - Small Scale (Unbranded Companies)		2,250.00
		CAT D - Sales Outlets with showrooms		1,000.00
	iii.	Used Vehicle Sales (Second-hand Car Dealers)		
		CAT A - Large Scale (Above 50 Vehicles)		1,500.00
		CAT B - Medium Scale (20-49 Vehicles)		1,100.00
		CAT C - Small Scale (Below 20 Vehicles)		300.00
	iv.	Heavy Equipment Hiring Services		
		CAT A - Mining Equipment (Large)		6,000.00
		CAT B - Mining Equipment (Small)		2,500.00
		CAT C - Construction Equipment (Road & Building - Large)		1,700.00
		CAT D - Construction Equipment (Road & Building - Small)		1,200.00
		CAT E - Others		600.00
	B.	Vehicle Assembling & Manufacturing Dealers		
		CAT A - Foreign		10,000.00
		CAT B - Local		5,000.00
	C.	Bolt and Nuts Dealers		
		CAT A - Shop		50.00
		CAT B - Table Top		45.00
	D.	Spares Parts Sales Outlets (New)		
		CAT A - Importers/Wholesalers Only		700.00
		CAT B - Wholesalers Only		600.00
		CAT C - Retailers (Large)		350.00
		CAT D - Retailers (Medium)		250.00
		CAT E - Retailers (Small)		70.00
	E.	Spare Parts Sales Outlets (Second-hand)		
		CAT A - Second-hand Engine Shops		650.00
		CAT B - Retailers (Large)		300.00
		CAT C - Retailers (Medium)		250.00
		CAT D - Retailers (Small)		70.00
		CAT E - Kiosk/Table Top		50.00
	F.	Tyre/Battery Dealers – New		
		CAT A - Wholesale		1,500.00
		CAT B - Retail (Large)		700.00
		CAT C - Retail (Medium)		350.00
		CAT D - Retail (Small)		200.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	G.	Tyre/Battery Dealers – Used		
		CAT A - Wholesale		300.00
		CAT B - Retail (Large)		150.00
		CAT C - Retail (Medium)		100.00
		CAT D - Retail (Small)		50.00
	H.	Windscreen Dealers		
		CAT 'A'		175.00
		CAT 'B'		125.00
		CAT 'C'		75.00
21		Bags and Suitcases Dealers	Per Annum	
		CAT A - Large Scale		200.00
		CAT B - Medium Scale		150.00
		CAT C - Small Scale		130.00
		Bags and Suitcases (within mall & hotels)		
		CAT A - Large Scale		500.00
		CAT B - Medium Scale		400.00
		CAT C - Small Scale		320.00
22		Barbering Shop (floor space and number of points)	Per Annum	
		CAT A - Barbering & Grooming Services		300.00
		CAT A - Large Shop (above 5 points)		150.00
		CAT B - Medium Shop (3-5 points)		100.00
		CAT C - Small Shop (1-2 points)		60.00
		CAT D - Mobile Operators		30.00
		CAT E - Barbering Accessory Shop		45.00
23		Bakeries	Per Annum	
		CAT A - Large Scale (Industrial Operations)		500.00
		CAT B - Medium Scale		400.00
		CAT C - Small Scale		100.00
24		Beads Dealers		
		CAT A - Producers/Wholesalers/ Retailers		120.00
		CAT B - Producers Only		100.00
		CAT C - Retailers Only		65.00
		CAT D - Retailers (Table Top)		40.00
25		Alcoholic and Non-Alcoholic Beverages	Per Annum	
		CAT A - Depots		1,650.00
		CAT B - Wholesale & Retail		400.00
		CAT C - Wholesale		215.00
		CAT D - Retail (Large)		180.00
		CAT E - Retail (Medium)		150.00
		CAT F - Retail (Small)		100.00
26		Bet & Game Centres	Per Annum	
	A.	Casino Operations		
		CAT -A		4,200.00
		CAT - B		3,700.00
	B.	Sports Betting Operations		
		CAT A - Online Betting		1,500.00
		CAT B - Online + Brick & Mortar/Land Base		900.00
		CAT C - Brick and Mortar		500.00
	C.	Route Operations (Console/consul Games)		
		CAT 'A'		1,750.00
		CAT 'B'		300.00
		CAT 'C'		70.00
		CAT D (Per Machine)		50.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
27		Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum	
		CAT A - Importers/Wholesalers		750.00
		CAT B - Sales Outlets (Large)		375.00
		CAT C - Sales Outlets (Small-Medium)		225.00
		CAT D - Tricycles Only		150.00
		CAT E - Bicycles Only		120.00
28		Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum	
		CAT A - Large Scale		300.00
		CAT B - Medium Scale		200.00
		CAT C - Small Scale		100.00
29		Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum	
		CAT A - Multiple Products		125.00
		CAT B - Motorcycle/Tricycle with Parts		100.00
		CAT C - Motorcycle/Tricycles		95.00
		CAT D - Bicycle with Parts		60.00
		CAT E - Bicycles		50.00
30		Bicycle Tricycle/ Motorcycle Repairers	Per Annum	
		CAT A - Tricycle		80.00
		CAT B - Motorcycle		40.00
		CAT C - Bicycle		20.00
31		Billboards/Outdoor Adverts	Dependent on class of access	
	i.	Billboards (e.g. Road Arches, Unipole Spectacular, LEDs, Building Wrap or Wall Drape Signs, Vehicular Adverts, Banners)	Per Annum/ m ²	
		CAT A - Class A1 (Along First Class Access)		65.00
		CAT B - Class A2 (Along Second Class Access)		55.00
		CAT C - Class A3 (Along Third Class Access)		45.00
		Other Adverts		
	ii.	Aerial Adverts - Planes, Balloons etc	(Per Day Fee in All Zones)	200.00
	iii.	Bus Stop Shelters		
		CAT A - Class A1		650.00
		CAT B - Class A2		550.00
		CAT C - Class A3		300.00
	iv.	Flag Poles	Per Annum	
		CAT A - Class A1		250.00
		CAT B - Class A2		150.00
		CAT C - Class A3		100.00
	v.	Group Directional Signs	Per Annum	
		CAT A - Class A1		7,500.00
		CAT B - Class A2		7,000.00
		CAT C - Class A3		6,100.00
	vi.	Lamp Post Adverts (Street Light Poles)	Per Annum	300.00
	vii.	Posters	Per Day	5.00
	viii.	Structures on Designated Spectacular Sites		
	ix.	Others (Not categorised above)	Per sq/m per Annum	50.00
32		Blacksmith	Per Annum	50.00
33		Blocks & Concrete Producers	Per Annum	
		CAT A - Large Scale (Concrete Mixtures and Wares)		1,250.00
		CAT B - Large Scale (Machine and manual for design blocks)		375.00
		CAT C - Medium Scale (Machine for blocks only)		325.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
		CAT D - Small Scale (Manual blocks only)		180.00
		CAT E - Small Scale (Manual design blocks/columns only)		120.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		70.00
34		Boat/Canoe Dealers (Manufacturers)	Per Annum	
		CAT A - Importers		200.00
		CAT B - Local Producers		150.00
35		Boat/Canoe Operators	Per Annum	
		CAT A - Large Scale		125.00
		CAT B - Medium Scale		100.00
		CAT C - Small Scale		50.00
36		Books, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum	
		CAT A - Bookshops, Stationery, Office Equipment, Computer & Accessories		3,710.00
		CAT B - Computer, Accessories, Office Equipment, Stationery		1,600.00
		CAT C - Computer & Accessories, Office Equipment		1,000.00
		CAT D - Medium size of CAT C		500.00
		CAT E - Bookshops, Stationery		750.00
		CAT F - Stationery, Office Equipment		530.00
		CAT G - Medium size of CAT E		300.00
		CAT H - Office Equipment Only		375.00
		CAT I - Stationery Only		110.00
		CAT J - Books Only		75.00
		CAT K - Table Top/Truck Pusher		53.00
		CAT L - Mobile Vans		100.00
37		Boutiques (Including African Wear)	Per Annum	
		CAT A - Large Scale		1,000.00
		CAT B - Medium Scale		700.00
		CAT C - Small Scale		400.00
		CAT D - Branches of CAT A & B		270.00
		CAT E - Others		135.00
38		Breweries	Per Annum	
		CAT 'A'		15,750.00
		CAT 'B'		7,500.00
		CAT 'C'		4,500.00
		CAT 'D'		2,750.00
39		Bridal Homes	Per Annum	
		CAT 'A'		750.00
		CAT 'B'		500.00
		CAT 'C'		300.00
40		Butcher's Licence	Per Annum /Per Butcher	
		CAT A - Master Butcher		100.00
		CAT B - Butcher		45.00
41	A	Building Material Dealers	Per Annum	
		Hardware (Distributor/ Wholesaler)		
		CAT A - Distributor/Wholesaler (Large)		1,200.00
		CAT B - Distributor/Wholesaler (Medium)		1,000.00
		CAT C - Wholesaler (Medium)		750.00
		CAT D - Wholesaler (Small)		600.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	B	Finishing/Retail		
		CAT A - Large Scale		250.00
		CAT B - Medium Scale		150.00
		CAT C - Small Scale		100.00
		CAT D - Very Small Scale		50.00
	C.	Roofing Material Dealers		
		CAT A - Manufacture/Sales		1,750.00
		CAT B - Sales & Installation		1,200.00
42		Business Centres	Per Annum	
		CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service Retailing		2,250.00
		CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations		1,000.00
		CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work Stations		450.00
		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		100.00
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		170.00
43		Cable Manufacturers		
		CAT 'A'		2,500.00
		CAT 'B'		2,000.00
		CAT 'C'		1,500.00
		CAT 'D'		1,000.00
44		Cane Product Weavers	Per Annum	
		CAT 'A'		150.00
		CAT 'B'		100.00
		CAT 'C'		50.00
45		Car Washing Bay	Per Annum	
		CAT A - Jet Washing, Restaurant and Drinking Facility		335.00
		CAT B - Jet Washing and Drinking Facility		225.00
		CAT C - Jet Washing Only		220.00
		CAT E - Manual Washing with other Facilities		120.00
		CAT F - Manual Washing		60.00
46		Canopy Producers		
		CAT A - Tarpaulin Fabric Sewing and Metal Fabricators		300.00
		CAT B - Metal Fabricators		200.00
		CAT C - Fabric Sewing		50.00
47		Carpentry Workshops		
		CAT A - Furniture Large Scale		275.00
		CAT B - Furniture Medium Scale		160.00
		CAT C - Furniture (plus Upholstery - Medium)		75.00
		CAT D - Furniture (plus Upholstery - Small)		45.00
		CAT E - Minor Works		30.00
48		Casket & Coffin Dealers		
		CAT A - Importers		1,000.00
		CAT B - Industrial (Manufacture & Sale)		500.00
		CAT C - Manual (Manufacture & Sale)		110.00
		CAT D - Sales Outlets		50.00
		CAT E - Manufacturers Only		45.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
49		Contracted Caterers (e.g. School Feeding)	Per Annum	
		CAT A - Above 1,000 pupils		250.00
		CAT B - Above 500 to 1,000 pupils		200.00
		CAT C - Up to 500 pupils		150.00
50		CD Sellers (Audio/Video)	Per Annum	
		CAT A - Shops		250.00
		CAT B - Table Tops		75.00
		CAT C - Mobile Vans		45.00
51		Cement & Limestone Factories	Per Annum	
		CAT 'A'		32,000.00
		CAT 'B'		24,500.00
		CAT 'C'		10,000.00
52		Ceramics/Pottery Producers/Sellers	Per annum	
		CAT 'A'		50.00
		CAT 'B'		30.00
53		Ceremonial Hiring Services	Per Annum	
		CAT A - Multi Services		2,700.00
		CAT B - Canopies, Chairs, Tables, Cutlery, Glasses, Plates, Serving Trays		200.00
		CAT C - Canopies, Chairs, Tables		150.00
		CAT D - Single Item of above		90.00
		CAT E - Recreational/Social Facilities (Large)		1,000.00
		CAT F - Recreational/Social Facilities (Medium)		900.00
		CAT G - Recreational/Social Facilities (Small)		
		CAT I - Spinners		100.00
		CAT J - Live Band		175.00
		CAT K - Musical/Dance Groups		125.00
54		Chandlery (shipping supplies) Services	Per Annum	
		CAT 'A'		1,500.00
		CAT 'B'		1,200.00
		CAT 'C'		900.00
		CAT 'D'		500.00
		CAT 'E'		200.00
55		Cigarette Dealers	Per Annum	
		CAT A - Importers/Wholesalers		3,000.00
		CAT B - Distributors		1,500.00
		CAT C - Retailers		900.00
56		Cleaning Companies	Per Annum	
		CAT A - Household/Office (Large)		700.00
		CAT B - Household/Office (Medium)		420.00
		CAT C - Household/Office (Small)		220.00
		CAT D - Household/Office (Very Small)		100.00
57		Cocoa Residue Buying Companies	Per Annum	
		CAT 'A'		225.00
		CAT 'B'		175.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
58		Cocoa/ Shea Nut/Cotton Buying Companies	Per Annum	
		CAT A - Large Scale (Mother Company)		3,375.00
		CAT B - Medium Scale (Mother Company)		2,250.00
		CAT C - Medium Scale (Agent)		1,000.00
		CAT D - Small Scale (Agent)		500.00
59		Coconut Oil Production/Sales	Per Annum	
		CAT A - Company (Large Scale)		2,000.00
		CAT B - Company (Medium Scale)		800.00
		CAT C - Company (Small Scale)		225.00
		CAT D - Individuals		100.00
60		Coffee/Cashew Buying Companies	Per Annum	
		CAT A - Large Scale (Mother Company)		1,250.00
		CAT B - Medium Scale (Mother Company)		375.00
		CAT C - Small Scale (Agent)		125.00
61		Cola Nut Buying Companies	Per Annum	
		CAT A - Large Scale		100.00
		CAT B - Medium Scale		70.00
		CAT C - Small Scale		45.00
62		Cold Storage Facilities	Per Annum	
	i.	Importers with Own/Rented Cold Storage Facilities		
		CAT A - Above 2500 Metric Tonnes		2,750.00
		CAT B - 2001 to 2500 Metric Tonnes		2,500.00
		CAT C - 1501 to 2000 Metric Tonnes		1,500.00
		CAT D - 1001 to 1500 Metric Tonnes		1,250.00
		CAT E - 501 to 1000 Metric Tonnes		1,000.00
		CAT F - Up to 500 Metric Tonnes		600.00
	ii.	Non-Importers with Rented Cold Storage Facilities (Local)		
		CAT A - Above 1000 Metric Tonnes		675.00
		CAT B - 501 to 1000 Metric Tonnes		600.00
		CAT C - Up to 500 Metric Tonnes		450.00
	iii.	Non-Importers with Containerised Cold Storage Facilities (Local)		
		CAT A - 40Footer Container		1,165.00
		CAT B - 20Footer Container		500.00
		CAT C - Below 20Footer Container		220.00
		CAT D - Fabricated facility (Retail Large)		150.00
		CAT E - Fabricated facility (Retail Medium)		100.00
		CAT F - Fabricated facility (Retail Small)		85.00
63		Commercial Houses/Departmental Stores	Per Annum	
		CAT A - Mall (Large)		4,300.00
		CAT B - Mall (Medium)		3,180.00
		CAT C - Branches of A or B		2,120.00
		CAT D - Supermarkets (Large Size)		1,600.00
		CAT E - Supermarkets (Medium Size)		1,060.00
		CAT F - Supermarkets (Small Size)		640.00
		CAT G - Neighbourhood Shops (Large Size)		320.00
		CAT H - Neighbourhood Shops (Medium Size)		215.00
		CAT I - Neighbourhood Shops (Small Size)		110.00
		CAT J - Neighbourhood Shops (Very Small Size)		75.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
64		Commercialised State Companies/ Corporations	Per Annum	
		CAT A - Head Offices		13,500.00
		CAT B - Regional Offices		10,500.00
		CAT C - Branch Offices		700.00
		CAT D - District Offices		500.00
		CAT E - Local Offices		400.00
65		Commercial Water Tanker Suppliers	Per Annum	
		CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)		500.00
		CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		400.00
		CAT C - Water Tanker Suppliers (Small - below 5 vehicles)		300.00
		CAT D - Mobile Polyhtank Water Suppliers (Medium)		150.00
		CAT E - Mobile Polytank Water Suppliers (Small)		100.00
		CAT F - Others		50.00
66		Commissioner for Oaths/Letter Writers	Per Annum	
		CAT 'A'		45.00
		CAT 'B'		40.00
67		Communication Mast Operating Licence	Per Annum/per mast	
		CAT A - 1-10 Masts		1,600.00
		CAT B - 11-20 Masts		975.00
		CAT C - 21-30 Masts		825.00
		CAT D - 31-40 Masts		585.00
		CAT E - Above 40 Masts		390.00
68		Computer/Accessories/ Office Equipment Repairs	Per Annum	
		CAT A - Large Scale		1,250.00
		CAT B - Medium Scale		500.00
		CAT C - Small Scale		240.00
69		Condiments/Confectioneries (e.g. Biscuits, Toffees and Spices)	Per Annum	
		CAT A - Wholesale		300.00
		CAT B - Retail		200.00
		CAT C - Table Top		75.00
70		Artisans e.g. Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	
		CAT 'A'		100.00
		CAT 'B'		50.00
71		Cooking/Household Utensils Sales	Per Annum	
		CAT 'A'		75.00
		CAT 'B'		48.00
		CAT 'C'		90.00
72		Cosmetics Production	Per Annum	
		CAT 'A'		954.00
		CAT 'B'		848.00
73		Cosmetic/Personal Care/Hair Product Sales	Per Annum	
		CAT A - Wholesale and Retail		424.00
		CAT B - Wholesale Only		318.00
		CAT C - Retail		85.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
		CAT D - Table Top		53.00
		b) Cosmetics within Mall		
		CAT A - (Medium)		371.00
		CAT B - (Small)		318.00
74		Courier Services	Per Annum	
		CAT A - International Companies		2,542.00
		CAT B - National Companies		848.00
		CAT C - Small Companies		318.00
		CAT D - Others		375.00
75		Curtains/Carpets etc. Sales	Per Annum	
		CAT 'A'		200.00
		CAT 'B'		100.00
		CAT 'C'		75.00
76		Custom/Port Agents	Per Annum	
	i.	Clearing Agents		
		CAT 'A'		900.00
		CAT 'B'		500.00
		CAT 'C'		450.00
		CAT 'D'		335.00
	ii.	Port Services		
		CAT 'A'		24,750.00
		CAT 'B'		19,500.00
		CAT 'C'		15,750.00
		CAT 'D'		12,750.00
		CAT 'E'		8,250.00
		CAT 'F'		6,750.00
		CAT 'G'		5,500.00
		CAT 'H'		4,125.00
77		Digital Embroidery Companies	Per Annum	
		CAT 'A'		1,210.00
		CAT 'B'		610.00
		CAT 'C'		250.00
78		Disposable Products Dealers	Per Annum	
		CAT A - Wholesalers/Retailers		300.00
		CAT B - Retailers (Medium)		200.00
		CAT C - Retailers (Small)		100.00
79		Dog Licence	Per Annum	15.00
80		Dog Breeding & Sales Licence	Per Annum	
		CAT A - Registered Breeders – With Association		1,000.00
		CAT B - Registered Breeders – Non- Association Members		500.00
		CAT C - Exotic & Local		188.00
		CAT D - Exotic Only		150.00
		CAT E - Local Only		75.00
81		Dressmakers/Tailors (Industrial)	Per Annum	
		CAT A - Fashion Designers (Large)		400.00
		CAT B - Fashion Designers (Small)		270.00
		CAT C - Large Scale (Above 25 workers)		200.00
		CAT D - Medium Scale (10-25 workers)		120.00
		CAT E - Small Scale (Below 10 workers)		75.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
82		Dressmakers/Tailors (Non-Industrial)	Per Annum	
		CAT A - Large Scale		64.00
		CAT B - Medium Scale		43.00
		CAT C - Small Scale		34.00
83		Dressmakers/Tailors Services	Per Annum	
		CAT A - Knitting, Haberdashery and Embroidery		50.00
		CAT B - Knitting and Embroidery		45.00
		CAT C - Embroidery only		38.00
		CAT D - Knitting only		38.00
		CAT E - Haberdashery Only (sewing items - large)		175.00
		CAT F - Haberdashery Only (Small)		100.00
84		Drilling Companies	Per Annum	
	i.	Mining		
		CAT A - Exploration & Prospecting - (Large)		11,120.00
		CAT B - Exploration & Prospecting - (Small)		3,177.00
		CAT C - Ancillary Services		8,100.00
	ii.	Oil/Gas		
		CAT A - Exploration & Prospecting - (Large)		7,413.00
		CAT B - Exploration & Prospecting - (Medium)		5,295.00
		CAT C - Exploration & Prospecting - (Very Small)		3,177.00
		CAT D - Ancillary Services		60,000.00
	iii.	Service Providers		
		CAT E6		3,920.00
		CAT E7		3,601.00
		CAT E8		2,860.00
		CAT E9		1,589.00
		CAT E10		1,059.00
		CAT E1		850.00
	v.	Water (Borehole)		
		CAT A - Large Scale		2,750.00
		CAT B - Medium Scale		2,500.00
		CAT C - Small Scale		
		CAT D - Wells		200.00
85		Driving Schools	Per Annum	
		CAT A - Above 6 Vehicles		770.00
		CAT B - 4 - 6 Vehicles		385.00
		CAT C - 1 - 3 Vehicles		275.00
86		Educational Institutions – Private	Per Annum	
	A.	Day-care Centres (Early Childhood Development Centres)		
		CAT A - Grade A		1,000.00
		CAT B - Grade B		700.00
		CAT C - Grade C		250.00
	B.	Pre-Tertiary Schools		
	i.	Basic School (KG/Primary/Junior High Schools)		
	-	Foreign Curriculum Operators		
		CAT A - KG/Primary/Junior High Schools		6,000.00
		CAT B - KG/Primary		4,500.00
	-	National Curriculum Operators		
		CAT A - KG/Primary/Junior High Schools(Large)		3,500.00
		CAT B - KG/Primary/Junior High Schools (Medium)		2,000.00
		CAT C - KG/Primary/Junior High Schools (Small)		750.00
		CAT D - KG/Primary (Large)		450.00
		CAT E - KG/Primary (Medium)		150.00
		CAT F - KG/Primary (Small)		75.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	ii.	Secondary Level (Senior High/Technical/Vocational Schools)		
		CAT A - Large		100.00
		CAT B - Medium		75.00
		CAT C - Small		50.00
	iii.	Basic to Secondary School		
		CAT A - Large		5,000.00
		CAT B - Medium		3,000.00
	iv.	Specialised Schools (Remedial School)		
		CAT 'A'		1,000.00
		CAT 'B'		500.00
	C.	Tertiary Schools		
		CAT A - Chartered Universities (Own Conferred Degrees)		8,000.00
		CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)		5,000.00
		CAT C - Tutorial Colleges (Professional Exams e.g.. ACCA, SAT etc.)		2,000.00
		CAT D - Academy (Training in Special fields e.g.. Football, Dance etc.)		1,000.00
	D.	Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)		
		CAT 'A'		375.00
		CAT 'B'		275.00
		CAT 'C'		175.00
		CAT 'D'		112.50
	E.	Other Educational & Training Centres		
	ii.	Computer Schools/Training Centre		
		CAT A - International		635.50
		CAT B - Local (Large)		371.00
		CAT C - Local (Small)		106.00
	iii.	Private Library		67.50
87		Egg Dealers	Per Annum	
		CAT A - Wholesale		100.00
		CAT B - Retail Shops		50.00
		CAT C - Mobile Retail		45.00
88		Electrical Appliances (New & Second-hand)	Per Annum	
		CAT A - Importers/Wholesalers		1,377.00
		CAT B - Wholesalers		742.00
		CAT C - Retailers (Large)		530.00
		CAT D - Retailers - (Small)		265.00
		CAT E - Table Top		85.00
89		Electronic/Home Appliances/Shops (New & Second-hand)	Per Annum	
		CAT A - Importers/Wholesalers (Large)		1,377.00
		CAT B - Importers/Wholesalers (Small)		954.00
		CAT C - Wholesalers cum Retailers (Large)		742.00
		CAT D - Wholesalers cum Retailers (Small)		530.00
		CAT E - Retailers (Shops and Containers - Large)		424.00
		CAT F - Retailers (Shops and Containers - Medium)		318.00
		CAT G - Retailers (Shops and Containers - Small)		265.00
		CAT H - Retailers (Table Top - Medium)		85.00
		CAT I - Retailers (Table Top - Small)		53.00
90		Electronic/Home Appliance Parts Dealers	Per Annum	
		CAT 'A'		440.00
		CAT 'B'		80.00
		CAT 'C'		60.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
91		Embossment Centres	Per Annum	
		CAT A - Vehicle Embossment Company		1,100.00
		CAT B - Stickers for Vehicles and Temporary Structures - Medium		250.00
		CAT C - Stickers for Vehicles and Temporary Structures - Small		100.00
92		Energy Suppliers/Dealers	Per Annum	
	A.	Event Organisers		
		CAT A - 2,001 - 10,000 and above		3,000.00
		CAT B - 501 – 2,000		1,000.00
		CAT C - 100 – 500		300.00
	B.	Power & Energy Dealers		
		CAT A - Production - Large		8,000.00
		CAT B - Production - Medium		6,000.00
		CAT C - Distribution		4,000.00
		CAT D - Retailers		2,000.00
		CAT E - Retailers		1,000.00
	C.	Solar Energy Dealers		
		CAT A - Importers		3,000.00
		CAT B - Manufacturers		2,000.00
		CAT C - Retailers		1,000.00
		CAT D - Technicians		500.00
93		Engineering Laboratories	Per Annum	
		CAT A - Geological Services		3,000.00
		CAT B - Industrial Services		2,000.00
		CAT C - Others		1,500.00
94		Fabric Dealers – Manufacturing	Per Annum	
		CAT A - Large Scale		710.00
		CAT B - Medium Scale		350.00
		CAT C - Small Scale		125.00
95		Fabric Dealers – Sales	Per Annum	
		CAT A - Imports/Wholesale		572.00
		CAT B - Wholesale and Retail		286.00
		CAT C - Wholesale		212.00
		CAT D - Retail		85.00
		CAT E - Table Top		43.00
96		Feed Mills (Poultry, Pets, Fish etc.) – Production	Per Annum	
		CAT 'A'		500.00
		CAT 'B'		225.00
		CAT 'C'		125.00
97		Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum	
		CAT A - Wholesalers		106.00
		CAT B - Distributors		100.00
		CAT C - Retailers		53.00
98		Film Production/Distribution	Per Annum	
		CAT A - Film Production cum Distribution		600.00
		CAT B - Film Production		500.00
		CAT C - Film Distribution		220.00
		CAT D - Small Scale of CAT B or C		150.00
99		Financial Institutions (Banking)	Per Annum	
	A.	Central Bank		18,000.00
	B.	Development Banks		9,531.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	C.	Universal Banks		
		CAT A - Bank with Capital Market operations		12,000.00
		CAT B - Head Office		9,531.00
		CAT C - Branch Office		7,943.00
		CAT D - Agency		5,295.00
	D.	Special Deposit Taking Institutions (SDIs)		
	i.	Savings and Loans Companies & Finance Houses		
		CAT A - Head Office		3,500.00
		CAT B - Branch		2,000.00
		CAT C - Agency		900.00
		CAT D - Mobilisation Centre		200.00
		CAT E - Loan/Business Centre		100.00
	ii.	Leasing & Mortgage Finance Companies		
		CAT A - Head Office		2,300.00
		CAT B - Branch		1,500.00
	E.	Other Financial Institutions		
	i.	Microfinance Companies (Deposit Taking)		
		CAT A - Head Office		825.00
		CAT B - Branch		450.00
	ii.	Microcredit/Money Lenders/Credit Union		
		CAT A - Head Office		825.00
		CAT B - Branch		450.00
		CAT C - Tier 4 Operators		200.00
	iii.	Rural & Community Banks		
		CAT A - Head Office		4,236.00
		CAT B - Branch		500.00
		CAT C - Agency		350.00
		CAT D - Mobilisation Centre		150.00
	iv.	Financial NGOs		
		CAT A - Head Office		400.00
		CAT B - Branch		200.00
	F.	Forex Bureaus		
		CAT A - Head Office		500.00
		CAT B - Branch		280.00
	G.	Financial Technology Companies (FINTECH)		
		CAT A - Dedicated Electronic Money Issuer		5,000.00
		CAT B - Mobile Money Vendor Large		500.00
		CAT C - Mobile Money Vendor Medium		200.00
		CAT D - Mobile Money Vendor Small		70.00
		CAT E - Payment Service Provider (Enhanced)		1,500.00
		CAT F - Payment Service Provider (Medium)		900.00
		CAT G - Payment Service Provider (Standard)		250.00
		CAT H - Payment & Financial Technology Service Provider (PFTSP)		900.00
	H.	Stand Alone ATMs		100.00
100		Non-Financial Institutions	Per Annum	
	A.	Insurance Companies		
		Re-insurance		10,000.00
		Non-Life Insurance		
		CAT A - Head Office		12,000.00
		CAT B - Branch Office		6,200.00
		CAT C - Agency Office		4,100.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
		Life Insurance		
		CAT A - Head Office		7,000.00
		CAT B - Branch Office		2,500.00
		CAT C - Agency Office		1,500.00
		Brokers		
		CAT A - Main Office		500.00
		CAT B - Branch Office		200.00
	B.	Capital Market Companies	Per Annum	
		CAT A - Financial Holding Companies		14,000.00
		CAT B - Security Exchangers		8,000.00
		CAT C - Fund Managers (Head Office)		7,500.00
		CAT D - Fund Managers (Branch Office)		400.00
		CAT E - Broker Dealers		250.00
		CAT F - Investment Advisors		120.00
101		Fish Farming Companies	Per Annum	
		CAT A- International Large Scale		2,000.00
		CAT B- International Medium Scale		1,500.00
		CAT C- International Small Scale		1,000.00
		CAT D - Local Large Scale		125.00
		CAT E - Local Medium Scale		75.00
		CAT F - Local Small Scale		37.50
102		Fishing Nets and Accessories Dealers	Per Annum	
		CAT A - Importers/Wholesalers		600.00
		CAT B - Wholesalers		200.00
		CAT C - Retailers		100.00
		CAT D - Table Top		60.00
103		Floral and Allied Products	Per Annum	
		CAT A - Natural (Large Scale)		430.00
		CAT B - Natural (Medium Scale)		159.00
		CAT C - Natural (Small Scale)		106.00
		CAT D - Artificial (Large Scale)		186.00
		CAT E - Artificial (Small Scale)		106.00
104		Footwear Dealers	Per Annum	
	i.	Footwear Producers		
		CAT A - Large (Industrial/Handmade)		400.00
		CAT B - Medium (Industrial/Handmade)		300.00
		CAT C - Small (Handmade)		50.00
	ii.	Footwear Sales - New		
		CAT 'A'		200.00
		CAT 'B'		120.00
		CAT 'C'		100.00
	iii.	Footwear Sales - Used		
		CAT 'A'		120.00
		CAT 'B'		100.00
		CAT 'C'		50.00
	iv.	Footwear Accessory Sales		
		CAT 'A'		150.00
		CAT 'B'		110.00
		CAT 'C'		50.00
	v.	Footwear Repairers (Cobblers)		
		CAT 'A'		80.00
		CAT 'B'		40.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
101		Foreign Trade (Goods Dealers)	Per Annum	
	A.	Exporters of General Goods		
		CAT A - Timber		4,500.00
		CAT B - Cash Crops		3,000.00
		CAT C - Food Crops		2,475.00
		CAT D - African Clothing/Ornaments		1,750.00
		CAT E - Cosmetic Products		1,000.00
		CAT F - Footwear		
		CAT G - Others		400.00
		CAT H - Combination of C, D, E & F		1,500.00
	B.	Importers of General Goods		
		CAT A - Food Crops		900.00
		CAT B - Clothing		700.00
		CAT C - African Clothing/Ornaments		500.00
		CAT D - Cosmetic Products		400.00
		CAT E - Footwear		300.00
		CAT F - Combination of A to E		1,000.00
102		Freight Forwarding Operators	Per Annum	
		CAT A - Large Scale		800.00
		CAT B - Medium Scale		220.00
		CAT C - Small Scale		130.00
103		Funeral Related Business	Per Annum	
	A.	Burial Grounds/Funeral Homes/Mortuaries - Private		
		Burial Grounds		1,500.00
		Funeral Homes		
		CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others		2,500.00
		CAT B- Basic Activities: Cold Storage room + Preparation of body for burial		1,000.00
		Mortuaries		
		CAT A - Cold Storage for Remains (Level 3 Mortuary)		1,500.00
		CAT A - Cold Storage for Remains (Level 2 Mortuary)		1,000.00
		CAT A - Cold Storage for Remains (Level 1 Mortuary)		450.00
	B.	Funeral – Undertaker’s Licence		375.00
	C.	Hearse Service Providers		
		CAT A - Large Scale (Above 5 Vehicles)		100.00
		CAT B - Medium Scale (3-5 Vehicles)		75.00
		CAT C - Small Scale (1-2 Vehicles)		50.00
		CAT D - Per Vehicle		30.00
104		Furniture Showroom	Per Annum	
		CAT A - Large Scale (Including Manufacturing)		2,118.00
		CAT B - Medium Scale (Including Manufacturing)		1,483.00
		CAT C - Medium Scale (Showroom only)		848.00
		CAT D - Small Scale (Showroom only)		477.00
105		Game Viewing/Commercial TV Viewing Centres	Per Annum	
		CAT A - Large Scale		300.00
		CAT B - Medium Scale		200.00
		CAT C - Small Scale		100.00
106		Gas Cylinder/ Stoves & Accessory Dealers	Per Annum	
		CAT A - Large Scale		150.00
		CAT B - Medium Scale		100.00
		CAT C - Small Scale		50.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
107		General Goods - Sales (e.g. Generator, Water Pump, Chain-saw, etc.)	Per Annum	
		CAT A - Large Scale		1,000.00
		CAT B - Medium Scale		500.00
		CAT C - Small Scale		400.00
		CAT D - Individuals		300.00
108		Gift Shops	Per Annum	
		CAT A - Large Scale		200.00
		CAT B - Medium Scale		75.00
		CAT C - Small Scale		50.00
190		Glass Sellers (Tinted /Plain)	Per Annum	
		CAT A - Large Scale		450.00
		CAT B - Medium Scale		375.00
		CAT C - Small Scale		225.00
110		Gold/Diamond Dealers	Per Annum	
		CAT A - Refinery		2,250.00
		CAT B - Merchants		1,250.00
		CAT C - Agents		1,000.00
		CAT D - Goldsmith		500.00
		CAT E - Silversmith		200.00
111		Graphic Design Companies	Per Annum	
		CAT A - Large Scale		1,500.00
		CAT B - Medium Scale		1,200.00
		CAT C - Small Scale		900.00
		CAT D - Individuals		200.00
112		Grain Distributors	Per Annum	
		CAT A - Wholesale		300.00
		CAT B - Retail		200.00
		CAT C - Others		150.00
113		Hair & Beauty Service Providers	Per Annum	
		CAT A - Beauty Parlour and School		1,000.00
		CAT B - Beauty Parlour		700.00
		CAT C - Salon with Pedicure, Manicure, Braiding/Weaving		400.00
		CAT D - Big Salon		200.00
		CAT E - Small Salon		80.00
		CAT F - Braiding and Weaving Only		225.00
		CAT G - Braiding Only		75.00
		CAT H - Pedicure & Manicure Only		50.00
114		Harbours	Per Annum	
		CAT A - Merchandise Harbours		58,500.00
		CAT B - Fishing Harbours		5,500.00
115		Haulage Companies	Per Annum	
		CAT 'A'		1,800.00
		CAT 'B'		1,125.00
		CAT 'C'		300.00
116		Health Facilities – Private	Per Annum	
	i.	Dental Clinics		250.00
	ii.	Eye Clinics		
		CAT A - Ophthalmologist Clinics		250.00
		CAT B - Opticians/Optomtrist		80.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	iii.	General Clinics		
		CAT A - Specialty Clinics		700.00
		CAT B - Primary Health Care		450.00
		General Hospitals		
		Primary		1,200.00
	vi.	Maternity Homes		
		CAT A - Expanded Services		70.00
		CAT B - General Services		50.00
	vii.	Medical Diagnostic Services		
		CAT A - Secondary/Tertiary		700.00
		CAT B - Basic/ Primary		400.00
	viii.	Licenced Herbal Medicine Units		
		CAT A - Foreign Clinics and Shops		1,000.00
		CAT B - Foreign Clinics or Shops		700.00
		CAT C - Clinic and Medicine Producers (Local)		200.00
		CAT D - Clinic Only (Local)		160.00
		CAT E - Medicine Producers Only (Local)		100.00
		CAT F - Herbal Shops (Local)		80.00
		CAT G - Shop on wheel (Mobile)		50.00
117		Hire Purchase Trading Enterprises	Per Annum	
		CAT A - Large Scale		700.00
		CAT B - Medium Scale		400.00
		CAT C - Small Scale		200.00
118		Ice Cream/Yoghurt Dealers	Per Annum	
		CAT A - Manufacturers (Large Scale)		3,600.00
		CAT B - Manufacturers (Medium Scale - Local Producers)		3,000.00
		CAT C - Manufacturers (Small Scale - Local Producers)		2,000.00
		CAT D - Wholesale/Depot		300.00
		CAT E - Retail		100.00
119		Interior/Event Decorators	Per Annum	
		CAT A - Companies (Large)		1,000.00
		CAT B - Companies (Medium)		500.00
		CAT C - Individuals		200.00
120		Jewellery Shops	Per Annum	
		CAT.A - Retail (Large)		1,000.00
		CAT B - Retail (Medium)		400.00
		CAT C - Retail (Small)		200.00
		CAT D - Table Top		50.00
121		Jewellery Repairers (Watches/Bracelets, etc.)	Per Annum	
		CAT 'A'		50.00
		CAT 'B'		40.00
122		Job Placement Agencies	Per Annum	
		CAT 'A'		500.00
		CAT 'B'		300.00
		CAT 'C'		150.00
123		Key Technicians/Cutters	Per Annum	
		CAT 'A'		150.00
		CAT 'B'		80.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
124		Landscapers/Horticulturalists	Per Annum	
		CAT A - Large Scale		106.00
		CAT B - Medium Scale		80.00
		CAT C - Small Scale		40.00
125		Laundry Services	Per Annum	
		CAT A - Large Scale		700.00
		CAT B - Medium Scale		420.00
		CAT C - Small Scale		110.00
126		Leather Works Dealers (Other Non-footwear products)	Per Annum	
		CAT A - Producers (Donkey Skin)		3,375.00
		CAT B - Producers (Industrial)		450.00
		CAT C - Producers (Handmade Medium)		150.00
		CAT D - Sales/Others		38.00
127		Licensed Arms & Ammunition Dealers	Per Annum	
		CAT 'A'		7,000.00
		CAT 'B'		4,500.00
128		Livestock Farms	Per Annum	
		CAT A - Very large-sized		750.00
		CAT B - Large-sized		500.00
		CAT C - Medium-sized		375.00
		CAT D - Small-sized		225.00
		CAT E - Very Small-sized		75.00
129		Lottery Business Operators	Per Annum	
		CAT A - National Lotto Authority		15,000.00
		CAT B - National Marketing Companies/Agents		1,600.00
		CAT C - Private Operators		1,000.00
		CAT D - Lotto Receiver		100.00
130		Lumber Business (Including Saw Mill)	Per Annum	
		CAT 'A'		4,500.00
		CAT 'B'		2,250.00
		CAT 'C'		2,000.00
		CAT 'D'		1,500.00
131		Machine Shops (Workshop for making or repairing machines)	Per Annum	
		CAT A - Large Scale		300.00
		CAT B - Medium Scale		200.00
		CAT C - Small Scale		150.00
132		Machine Sharpening Operators	Per Annum	
		CAT A - Stationed within shops		50.00
		CAT B - Mobile		40.00
133		Manufacturing/Processing/Assembling Companies	Per Annum	
		CAT A - International (Large Scale)		21,000.00
		CAT B - International (Medium Scale)		16,875.00
		CAT C - International (Small Scale)		13,125.00
		CAT D - National (Large Scale)		10,500.00
		CAT E - National (Medium Scale)		6,750.00
		CAT F - National (Small Scale)		4,500.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
		CAT G - Local (Large Scale)		4,125.00
		CAT H - Local (Medium Scale)		3,750.00
		CAT I - Local (Small Scale)		2,750.00
134		Markets & Other Facilities' Management Companies	Per Annum	
		CAT A - Large Scale		6,354.00
		CAT B - Medium Scale		4,236.00
		CAT C - Small Scale		1,600.00
135		Mattress/Foam Products Dealers	Per Annum	
		CAT A - Manufacturers		2,700.00
		CAT B - Wholesalers		450.00
		CAT C - Retailers (Medium Scale)		320.00
		CAT D - Retailers (Small Scale)		110.00
136		Mattress Makers/Repairers	Per Annum	40.00
137		Media Houses	Per Annum	
	A.	Electronic Media (Radio) Operators		
		CAT A - National & Inter-Regional		3,000.00
		CAT B - Regional		2,500.00
		CAT C - District		2,000.00
		CAT D - Community		800.00
		CAT E - Recording Studios (Large)		700.00
		CAT F - Recording Studios (Medium)		250.00
		CAT G - Recording Studios (Small)		55.00
		CAT H - Information Centres (Urban)		100.00
		CAT I - Information Centres (Rural)		75.00
		CAT J - Stand Alone Radio/TV Satellite		1,500.00
	B.	Electronic Media (Television) Operators		
		CAT A - Very Large Scale		4,632.00
		CAT B - Large Scale		4,300.00
		CAT C - Medium Scale		3,800.00
		CAT D - Small Scale		
	C.	Printing Houses		
		CAT A - Large Scale		3,500.00
		CAT B - Medium Scale		2,860.00
		CAT C - Small Scale		1,430.00
		CAT D - Binders		750.00
		CAT E - Others		300.00
		CAT F - Newspaper/Periodicals Vendors		90.00
138		Medical Supply Companies	Per Annum	
		CAT 'A'		265.00
		CAT 'B'		159.00
		CAT 'C'		106.00
139		Metal Dealers	Per Annum	
	A.	Metal Fabricators		
		CAT A - Filling Station Sheds/Trailers/Underground Tanks Moulding		2,000.00
		CAT B - Agro Processing Machines Surface Tanks		1,240.00
		CAT C - Domestic Milling Machines		400.00
		CAT D - Canopies and Scaffolding		340.00
		CAT E - Pot, Coal pots and Sheet moulders		150.00
		CAT F - Chairs and beds, etc.		115.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	B.	Fabrication Materials Dealers		
		CAT A - Large Scale		1,500.00
		CAT B - Medium Scale		1,200.00
		CAT C - Small Scale		1,000.00
140		Milling Businesses (For Food)	Per Annum	
		CAT A - Above 3 Machines		50.00
		CAT B - 2-3 Machines		40.00
		CAT C - 1 Machine Only		30.00
141		Mineral Water Producers	Per Annum	
		CAT A - Bottled, Sachet & Filtered Water		600.00
		CAT B - Bottled & Sachet Water		400.00
		CAT C - Sachet Water		250.00
		CAT D - Accessory Shop (Medium)		200.00
		CAT E - Accessory Shop (Small)		120.00
142		Mineral Water Distribution/Sales	Per Annum	
		CAT A - Depot		700.00
		CAT B - Wholesale		400.00
		CAT C - Retail (Large)		220.00
		CAT D - Retail (Medium)		90.00
		CAT E - Retail (Small)		35.00
143		Mineral Marketing Companies	Per Annum	
		CAT 'A'		11,120.00
		CAT 'B'		3,177.00
		CAT 'C'		1,600.00
144		Mining/Oil/Quarry Administrative Offices	Per Annum	
		CAT 'A'		4,500.00
		CAT 'B'		2,625.00
		CAT 'C'		450.00
145		Mining Operating Licence	Per Annum	
		CAT A - Large Scale		37,500.00
		CAT B - Medium Scale		22,500.00
		CAT C - Small Scale		5,500.00
		CAT D - Salt Mining		2,750.00
146		Mining Sub-Contractors	Per Annum	
		CAT A - Exploration etc.		18,750.00
		CAT B - Haulage etc.		6,000.00
		CAT C - Automobile, Heavy Duty Equipment (Large)		10,000.00
		CAT D - Automobile, Heavy Duty Equipment (Medium)		9,000.00
		CAT E - Automobile, Heavy Duty Equipment (Small)		7,500.00
		CAT F - Petroleum Services		3,000.00
		CAT G - Mechanical Services (Large)		10,000.00
		CAT H - Mechanical Services (Medium)		8,000.00
		CAT I - Mechanical Services (Small)		7,000.00
		CAT J - Medical Services, Consultants, Technicians etc.		1,750.00
		CAT K - Transport & Catering Services		2,250.00
		CAT L - Other Professional Services		1,500.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
147		Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum	
		CAT A - Import/Assembling – Wholesale/Retail/Repairs		710.00
		CAT B - Import/Wholesale/Retail/Repairs		530.00
		CAT C - Retail/Repairs		400.00
		CAT D - Retail Only		212.00
		CAT E - Repairs Only		100.00
		CAT F - Repairs Only (Small)		50.00
148		Mobile Phone Cards Sales	Per Annum	
		CAT A - Distribution/Retail		500.00
		CAT B - Distribution Only		300.00
		CAT C - Retail		80.00
149		Mother Care Shops	Per Annum	
		Wholesale		
		CAT A - Wholesale/Retail		1,500.00
		CAT B - Wholesale only		1,000.00
		Retail		
		CAT A - Large Scale		600.00
		CAT B - Medium Scale		300.00
		CAT C - Small Scale		150.00
150		Musical Equipment	Per Annum	
	A.	Musical Instrument Sales		
		CAT A - Wholesale/Retail		180.00
		CAT B - Retail (Medium)		140.00
		CAT C - Retail (Small)		90.00
	B.	Musical Speaker Manufacturers & Sales		120.00
151		Non-Governmental Institutions (Renewal)	Per Annum	
		CAT A - International NGOs/CSOs /FBOs		43.00
		CAT B - Local NGOs/CSOs/ FBOs		30.00
		CAT C - Community NGOs/CSOs /FBOs		20.00
152		Online Trading/Service Providers	Per Annum	
		CAT A - Multi Services		1,000.00
		CAT B - Dual Services		700.00
		CAT C - Single Service		500.00
153		Optical Services	Per Annum	
		CAT A - Large Scale		1,000.00
		CAT B - Medium Scale		500.00
		CAT C - Small Scale		110.00
154		Palm/Kernel Oil Extraction Companies	Per Annum	
		CAT A - Large Scale		15,000.00
		CAT B - Medium Scale		7,000.00
		CAT C - Small Scale		500.00
		CAT D - Individuals		150.00
155		Paper Product Companies	Per Annum	
		CAT 'A'		450.00
		CAT 'B'		350.00
		CAT 'C'		225.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
156		Petrochemical Companies	Per Annum	
		CAT A - Oil Exploration		20,000.00
		CAT B - Refineries		22,500.00
		CAT C - Gas Processing Plants		18,000.00
		CAT D - Oil Import/Storage		12,000.00
		CAT E - Transportation and Storage of CAT A		6,500.00
		CAT F - Transportation and Storage of CAT B		5,000.00
		CAT G - Bulk Oil Distribution Companies of CAT A		6,500.00
		CAT H - Bulk Oil Distribution Companies of CAT B		3,250.00
157		Pharmaceutical Companies	Per Annum	
	A	Pharmacies		
		CAT A - Manufacture Wholesale		2,250.00
		CAT B - Wholesale		1,250.00
		CAT C - Wholesale & Retail		900.00
		CAT D - Retail		600.00
		CAT E - Compounding Pharmacy		700.00
		CAT F - Pharmaceutical Raw Material Suppliers		440.00
	B	Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		200.00
		CAT A - Photo/Video Company with Labs		600.00
		CAT B - Photo/Video Company without Labs		500.00
		CAT C - Photographic Laboratory		250.00
		CAT D - Photo Shops/Studio		200.00
		CAT E - Individual Video and Photography Operators		90.00
158		Plastic/ Bottle Dealers - Used	Per Annum	
		CAT 'A'		700.00
		CAT 'B'		400.00
		CAT 'C'		150.00
159		Plastic Processing and Manufacturing Companies	Per Annum	
		CAT A - Bulk Product Lines (e.g. Tanks, Pipelines)		1,250.00
		CAT B - Light product lines (e.g. Plastic Chairs)		750.00
		CAT C - Others (Household wares)		650.00
		CAT D - Polyethylene		225.00
160		Plastic Product Sales (Including Water Tanks)	Per Annum	
		CAT A - Wholesale (Large)		175.00
		CAT B - Wholesale (Small)		125.00
		CAT C - Retail (Large)		100.00
		CAT D - Retail (Medium)		80.00
		CAT E - Retail (Small)		60.00
		CAT F - Polyethylene Sellers		25.00
161		Poultry Farms	Per Annum	
		CAT A - Above 2000 Birds		275.00
		CAT B - Up to 2000 Birds		225.00
		CAT C - Up to 1000 Birds		150.00
		CAT D - Up to 500 Birds		75.00
162		Private Meat Van	Per Annum	45.00
163		Private Recreational Parks	Per Annum	
		CAT A - Large Scale		1,200.00
		CAT B - Medium Scale		1,000.00
		CAT C - Small Scale		750.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2022 (GH¢ Gp)
164		Private Security	Per Annum	
		CAT 'A'		2,000.00
		CAT 'B'		1,400.00
		CAT 'C'		900.00
	i.	Private Information Agencies	Per Annum	
		CAT 'A'(Locals Only)		395.00
		CAT 'B'(Others)eg. Demod Roof		220.00
	ii.	Private Liaison Offices		
		CAT'A'(International)(eg.Nestle West Africa Ltd.)		1,100.00
		CAT'B'(Locals with Foreign Partners)eg.AGBEVCO		770.00
	iii.	Private Occupational Pension Scheme:		
		CAT 'A'(eg.Pensions Alliance Trust)		1,650.00
		CAT 'B'(eg. Petra Trust)		1,474.00
		CAT 'C'(eg.Others)		880.00
	iv	Private Management Consultancy Services		
	v	International Services		
		CAT 'A'(eg. West Africa Health Care Ltd)		5,500.00
		CAT 'B'(Others)		3,300.00
	vi	Local Services		
		CAT'A'(ACC Tech Gh.Ltd-Computerized System)		1,100.00
		CAT 'B'(Sagevest Holdings Ltd.)		770.00
		CAT 'C'(eg. Applied research & Management Con.)		440.00
		CAT 'D'		275.00
B	Power & Energy Dealers			
i	Private power Producers			
	CAT'A'(Large)		8,000.00	
	CAT 'B'(Medium Scale.)		6,000.00	
	CAT 'C'(eg. Small Scale)		4,000.00	
	CAT 'D'		2,000.00	
	CAT 'E'(Others)		1,000.00	
ii	Thermal Plant Construction Contractors			
	CAT' A' (Large)		21,000.00	
	CAT'B' (Medium Scale)		19,000.00	
	CAT 'C' (Small)		10,000.00	
iii	Sub-Contractors (Technical & Civil Works)			
	CAT'A'		21,000.00	
	CAT'B'		15,000.00	
165		Professional Firms/Individuals	Per Annum	
	i.	(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)		
		CAT A - International		4,000.00
		CAT B - National		3,300.00
		CAT C - Regional		1,100.00
		CAT D - Local		660.00
		CAT E - Partnership		550.00
		CAT F - Solo		330.00
		CAT G - Others		275.00
	ii.	Draughtsmanship Business		
		CAT 'A'		175.00
	CAT 'B'		100.00	
166		Publishing Houses	Per Annum	
		CAT A - Publishing Cum Wholesale		1,700.00
		CAT B - Publishing and Retail Outlets		1,400.00
		CAT C - Publishing Only (Medium)		1,200.00
		CAT D - Publishing Only (Small)		600.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
167		Quarry/Sand Operators	Per Annum	
		CAT A - Mechanised Quarry (Large)		1,250.00
		CAT B - Mechanised Quarry (Medium)		850.00
		CAT C - Mechanised Quarry (Small)		225.00
		CAT D - Sand Winning		175.00
		CAT E - Stone, Laterite & Gravels Contractors		100.00
		CAT F - Manual Stone Crackers/Labourers		30.00
168		Real Estate Operators	Per Annum	
	i.	Agents		
		CAT A - Large Scale		425.00
		CAT B - Medium Scale		270.00
		CAT C - Small Scale		160.00
	ii.	Developers		
		CAT A - Large Scale		6,890.00
		CAT B - Medium Scale		3,000.00
		CAT C - Small Scale		1,100.00
	iii.	Property Managers		
		CAT A - Large Scale (International)		6,600.00
		CAT B - Medium Scale (National)		5,500.00
		CAT C - Small Scale (Local)		3,300.00
		Renting of Properties as a Business		
		CAT A -		5,500.00
		CAT B - (eg. Silver Star Towers)		4,500.00
		CAT C - (eg. Companies-Trade Fair Authority)		2,500.00
		CAT D - (eg. Gold Key Properties)		900.00
169		Recycling Plants/Companies	Per Annum	
		CAT 'A'		1,500.00
		CAT 'B'		1,250.00
		CAT 'C'		1,000.00
		CAT 'D'		650.00
170		Refrigerator/Air Condition Mechanics	Per Annum	
		CAT 'A'		450.00
		CAT 'B'		300.00
171		Rubber Stamp Makers	Per Annum	30.00
172		Rubber Cutting Machine Operators	Per Annum	
		CAT 'A'		100.00
		CAT 'B'		50.00
173		Safety Goods/Accessories	Per Annum	
	A.	Protective Wears (e.g. PPEs)		
		CAT A - Health & Workplace (Large)		1,500.00
		CAT B - Health & Workplace (Medium)		700.00
		CAT C - Health Items only		500.00
		CAT D - Workplace Items only		300.00
		CAT E - Producers only		150.00
	B.	Fire Extinguisher Dealers		
		CAT 'A'		350.00
		CAT 'B'		200.00
174		Sanitary Facilities - Private	Per Annum	
	A.	Bathroom Operators		
		CAT A - Above 12 Showers (including toilet facility)		350.00
		CAT B - 9 -12 showers (including toilet facility)		300.00
		CAT C - Up to 8 showers (including toilet facility)		250.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
		CAT D - 13 showers and above		200.00
		CAT E - 9-12 Showers		100.00
		CAT F - 8 Showers and below		60.00
	B.	Toilet Operators (Private)		
		CAT A - Above 24 Seater		600.00
		CAT B - Up to 24 Seater		400.00
		CAT C - 9-16 Seater		200.00
		CAT D - Up to 8 Seater		100.00
	C.	Urinal Operators (Private)		
		CAT A - Large Scale		75.00
		CAT B - Medium Scale		45.00
		CAT C - Small Scale		30.00
175		Satellite TV/Dish Installation Dealers	Per Annum	
		CAT 'A'		300.00
		CAT 'B'		200.00
		CAT 'C'		100.00
176		Scrap Metal Dealers	Per Annum	
		CAT A - Large Scale (Export)		1,500.00
		CAT B - Medium Scale (Depot)		1,000.00
		CAT C - Small Scale (Collection Points)		500.00
		CAT D - Very Small Scale (Collection Points)		300.00
		CAT E - Individual Collectors		100.00
177		Security Fencing Companies	Per Annum	
		CAT A - Large Scale		450.00
		CAT B - Medium Scale		300.00
		CAT C - Small Scale		170.00
178		Service/Filling Stations	Per Annum	
		CAT A - Multi Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing Bay, etc.)		3,000.00
		CAT B - Multi Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)		2,540.00
		CAT C - Fuel and Shopping Centres		2,540.00
		CAT D - Fuel, and Washing Bay		2,000.00
		CAT E - Fuel Only		1,690.00
		CAT F - Surface Tank Points		275.00
		CAT G - Sale of Lubricants		180.00
		CAT H - Kerosene		150.00
		CAT I - LPG Retail Points (Large)		700.00
		CAT J - LPG Retail Points (Medium)		500.00
		CAT K - LPG Retail Points Only (Small)		200.00
179		Ship Maintenance/Repair Companies	Per Annum	
		CAT 'A'		8,000.00
		CAT 'B'		7,500.00
		CAT 'C'		5,500.00
		CAT 'D'		4,000.00
		CAT 'E'		2,000.00
180		Shipping Companies	Per Annum	1,500.00
181		Signage Makers	Per Annum	
		CAT A - Digital		70.00
		CAT B - Non-digital		40.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
182		Signage Writers	Per Annum	
		CAT A - Electronic		70.00
		CAT B - Manual		40.00
183		Software Development/ Software Support Companies	Per Annum	
		CAT A - International Companies		10,000.00
		CAT B - National Large		7,000.00
		CAT C - National Medium		3,000.00
		CAT D - National Small		1,500.00
		CAT E - Individual Developers		700.00
184		Straw Basket Weavers and Sales	Per Annum	30.00
185		Telecommunication Companies	Per Annum	
	A.	Internet (Data) Services Providers		
		CAT 'A'		5,000.00
		CAT 'B'		2,500.00
		CAT 'C'		900.00
	B.	Phone and Internet Services Providers		
		CAT A - Head Office		25,000.00
		CAT B - Regional/Municipal/District Offices		20,000.00
		CAT C - Service Centres (Retail Shops)		6,750.00
		CAT D - Outsourced Service Centres (Retail Shops)		4,500.00
		CAT E - Warehouses		10,000.00
	C.	Tower Infrastructure & Other Service Providers		3,177.00
186		Terrazzo Making	Per Annum	
		CAT A - Two Machines and above		100.00
		CAT B - One Machine		55.00
187		Timber Products Retail Outlets	Per Annum	
		CAT A - Large Scale		400.00
		CAT B - Medium Scale		150.00
		CAT C - Small Scale		90.00
188		Trade/Custom/ Inspection Companies	Per Annum	
		CAT 'A'		2,000.00
		CAT 'B'		1,700.00
		CAT 'C'		1,200.00
189		Tourism Licenced Facilities	Per Annum	
	A.	Accommodation Facilities		
	i.	Hotels/ Beach Resorts/ Motels/ Apartments		
		CAT A - Five Star		6,000.00
		CAT B - Four Star		5,000.00
		CAT C - Three Star		1,000.00
		CAT D - Two Star		600.00
		CAT E - One Star		500.00
	ii.	Guesthouses (4-9 Rooms)		400.00
	iii.	Budget Hotels		500.00
		CAT-A Association Members		180.00
		CAT-A Non-Association Members		240.00
	iv.	Hostels (Private):		
		CAT A - Above 50 Beds		1,500.00
		CAT B - 21-50 Beds		1,200.00
		CAT C - 11-20 Beds		1,000.00
		CAT D - Up to 10 Beds		700.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	B.	Beach Recreational Facilities		
		CAT 'A'		1,300.00
		CAT 'B'		520.00
	C.	Body Building Gyms		
		CAT A - Large Scale (Club Setting)		500.00
		CAT B - Medium Scale		400.00
		CAT C - Small Scale		210.00
	D.	Food & Beverage (Eating/Catering Houses)		
	i.	Formal Catering Services		
		Restaurants		
		CAT A - Grade 1		1,400.00
		CAT B - Grade 2		1,200.00
		CAT C - Grade 3		540.00
		Fast Food		
		CAT A - Grade 1		1,500.00
		CAT B - Grade 2		1,000.00
		CAT C - Grade 3		500.00
		Coffee Shop		
		CAT A - Grade 1		600.00
		CAT B - Grade 2		400.00
		CAT C - Grade 3		200.00
		Salad Bars		
		CAT A - Grade 1		400.00
		CAT B - Grade 2		300.00
		CAT C - Grade 3		200.00
		Highway Rest Stops		
		CAT A - Grade 1		1,500.00
		CAT B - Grade 2		1,000.00
		CAT C - Grade 3		500.00
	ii.	Informal Catering Services		
	-	Traditional Catering Establishments (Chop Bars)		
		CAT A - Grade 1		150.00
		CAT B - Grade 2		120.00
	-	Drinking Bars		
		CAT A - Grade 1		180.00
		CAT B - Grade 2		150.00
	-	Snack Bars		
		CAT A - Grade 1		85.00
		CAT B - Grade 2		55.00
	-	Outdoor Catering Establishments		
		CAT A - Grade 1		100.00
		CAT B - Grade 2		60.00
	-	Local Fast Food Vendors Delivery Services		
		CAT A - Grade 1		300.00
		CAT B - Grade 2		150.00
		Delivery Services		
		CAT A - General Delivery Services		250.00
		CAT B - Food Delivery Services		200.00
		CAT A - Other Delivery Services		150.00
	E.	Multi-Purpose Facilities		
	i.	Conference Centre		
		CAT A - Grade 1		700.00
		CAT B - Grade 2		300.00
	ii.	Event Centre		
		CAT A - Grade 1		2,100.00
		CAT B - Grade 2		1,200.00
		CAT C - Club Houses		1,000.00
		CAT D - Club Houses		500.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	iii.	Convention/Exhibition Centre		
		CAT A - Grade 1		600.00
		CAT B - Grade 2		300.00
	iv.	Banquet Facilities		
		CAT A - Grade 1		600.00
		CAT B - Grade 2		300.00
	F.	Nightclubs and Theatres		
	i.	Nightclub		
		CAT A - Grade 1		1,500.00
		CAT B - Grade 2		700.00
	ii.	Pub		
		CAT A - Grade 1		450.00
		CAT B - Grade 2		190.00
	iii.	Movie House		
		CAT A - Grade 1		600.00
		CAT B - Grade 2		375.00
	iv.	Theatre		
		CAT A - Grade 1		1,500.00
		CAT B - Grade 2		800.00
	v.	Spa		
		CAT A - Spa with more than 3 add-on services		1,000.00
		CAT B - Spa with 2 -3 add-on services		700.00
		CAT C - Spa Only		400.00
	H.	Travel Trade Enterprises		
	i.	Travel and Tour Operators		
		CAT A - With I.A.T.A. Licence		450.00
		CAT B - Without I.A.T.A. Licence		300.00
		CAT C - Tour Operators		150.00
	ii.	Car Hiring/Rental Services		
		CAT A - Large Scale		700.00
		CAT B - Medium Scale		400.00
		CAT C - Small Scale		200.00
190		Transport Companies	Per Annum	
	i.	Road Operators		
		CAT A - With own Terminal		3,500.00
		CAT B - Operating from Publicly Owned Terminal		3,100.00
	ii.	Rail Operators		
		CAT 'A'		4,000.00
		CAT 'B'		1,000.00
	iii.	Fuel Haulage Companies		
		CAT A - 20 Trucks and Above		10,000.00
		CAT B - 11- 19 Trucks		8,000.00
		CAT C - 5-10 Trucks		7,000.00
		CAT D - 1-5 Trucks		6,000.00
	iv.	Bullion Service Companies		
		CAT A - 10 & Above Vans		5,000.00
		CAT B - 5 to 9 Vans		4,000.00
		CAT C - Below 5 Vans		3,000.00
191		Transport Charges - Commercial	Per Annum	
	A.	Transport Unions (Lorry Park Operations)		
		CAT 'A'		750.00
		CAT 'B'		520.00
		CAT 'C'		150.00
		CAT 'D'		100.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	B.	Route Operating Permit		
		Type A Permit (Transport Entities)		150.00
		Additional Route		150.00
		Taxi/Ride Share Licence		20.00
		Trotro/Bus Licence		25.00
192		Treatment/Storage Plants	Per Annum	
	A.	Gas Storage Plants		35,000.00
	B.	Waste Treatment Plants		
		CAT A - Sewage		1,000.00
		CAT B - E-waste		900.00
		CAT C - Others		800.00
193		Tyre Manufacturing	Per Annum	
		CAT A - Manufacturers		1,000.00
		CAT B - Remoulding (OTR)		225.00
194		TV & Radio Repairers	Per Annum	90.00
195		Upholstery Dealers		
		CAT A - Production & Sales		700.00
		CAT B - Sales		550.00
		CAT C - Production		300.00
196		Used Clothing Sales ('Second Hand')	Per Annum	
		CAT A - Importers/Wholesalers		150.00
		CAT B - Distributors		120.00
		CAT C - Retailers (Shops)		90.00
		CAT D - Retailers (Containers/Kiosks/Table Tops)		70.00
		CAT E - Retailers (Table Tops)		50.00
197		Utility Vendors	Per Annum	
		CAT 'A'		400.00
		CAT 'B'		300.00
		CAT 'C'		100.00
198		Vehicle Examination & Licencing Centres - Private	Per Annum	
		CAT 'A'		4,000.00
		CAT 'B'		3,500.00
199		Veterinary Clinic/Hospital	Per Annum	
		CAT A - Vet, Lab and Shop		350.00
		CAT B - Vet and Shop		120.00
		CAT C - Vet Only		90.00
		CAT D - Shop Only		60.00
200		Warehouse (Private)	Per Annum	
	A.	Customs Bonded Warehouse/Container Depot		
		CAT 'A'		3,600.00
		CAT 'B'		3,500.00
		CAT 'C'		1,800.00
		CAT 'D'		1,000.00
	B.	Un-bonded Warehouse		
		CAT A - 100m x 70m		1,800.00
		CAT B - 80m x 50m		1,000.00
		CAT C - 60m x 30m		600.00
		CAT D - Others		200.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2022 (GH¢ Gp)
201		Waste Management Companies	Per Annum	
	A.	Dislodging Companies		
		CAT 'A'		650.00
		CAT 'B'		380.00
	B.	Mine Waste Companies		
		CAT 'A'		12,500.00
		CAT 'B'		8,250.00
	C.	Refuse Collection Companies		
		CAT 'A'		6,000.00
		CAT 'B'		3,500.00
		CAT 'C'		700.00
		CAT 'D'		400.00
	D.	Refuse Dump Container Depot Managers		
		CAT 'A'		350.00
	CAT 'B'		300.00	
	CAT 'C'		200.00	
202		Wood Fuel	Per Annum	
		CAT A - Charcoal Producers		100.00
		CAT B - Firewood Sellers (Large)		100.00
		CAT C - Firewood Sellers (Medium)		60.00
		CAT D - Firewood Sellers (Small)		30.00
		CAT E - Charcoal Sellers		30.00
203		Wood Sellers	Per Annum	
	A.	Bamboo Dealers		
		CAT 'A'		150.00
		CAT 'B'		50.00
	B.	Plywood Sellers		
		CAT 'A'		375.00
		CAT 'B'		150.00
		CAT 'C'		90.00
	CAT 'D'		50.00	
8.2 PERMITS				
1.00		DEVELOPMENT /PLANNING PERMITS FORMS	Per Project	
	i.	Development Permit Application Form		100.00
	ii.	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		70.00
2.00		BUILDING PROCESSING FEE (Non-Refundable Deposit)		
	i.	Residential		300.00
		2 Storey Residential Development		400.00
		3 Storey Residential Development (below a gross floor area of 450m ²)		520.00
		3 Storey and above Residential Development (Above gross floor area of 450m ²)		
		400 + 30% of 400 per gross floor area of 450m ²	350+30% of 350 per gross floor area of 450m ³	
		Apartments	Per Unit	310.00
	ii.	COMMERCIAL		
	-	Filling Station / Gas Station		1,000.00
	-	Shops		
	Up to 2 Storey Shops Development		290.00	
	Shops Development (below a gross floor area of 450m ²)		220.00	
	Shops Development (above gross floor area of 450m ²)			
		200+30% of 84 per gross floor area of 5000 sq. ft		

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
-		Hotels		
		1 Storey Hotel Building		420.00
		2 Storey Hotel Building		500.00
		3 Storey Hotel Building		600.00
		Building (above a gross floor area of 450m ²)	250+30% of 150 per gross	
-		Restaurants		
		Single Storey Restaurant		400.00
		2 Storey Restaurant		450.00
		3 Storey Restaurant		600.00
		Building with gross floor area above 450m ²	350+30% of 150 per gross	
-		Multi-storey Parking Facility		
		2 Storey Parking Facility		500.00
		3 Storey Parking Facility		700.00
		Parking Facility (above a gross floor area of 450m ²)	600+15% of 500 per	
-		Banking Hall		
		1 Storey Banking Hall		350.00
		2 Storey Banking Hall		430.00
		3 Storey Banking Hall		700.00
		Banking Hall with a gross floor area above 450m ²	850+15% of 750 per gross floor	
-		Radio/TV Station Building		
		1 Storey Building		320.00
		2 Storey Building		450.00
		3 Storey Building		550.00
		Building with gross floor area above 450m ²	700+ 15% of 600 per gross floor	
-		Telecommunication Mast		6,500.00
-		Printing Houses		
		1 Storey Printing House		200.00
		2 Storey Printing House		300.00
		3 Storey Printing House		370.00
		Building with gross floor area above 450m ²	500+15% of 450 per gross	
-		Funeral Home		
		CAT A - 1 Storey Funeral Home		400.00
		CAT B - 2 Storey Funeral Home		300.00
		CAT C - 3 Storey Funeral Home		320.00
		Funeral Home Building with gross floor area above 450m ²	500+15% of 450 per gross	
iii.		CIVIC AND CULTURAL		
-		Offices		
		Up to 2 Storey Office		300.00
		3 Storey Office		400.00
		Building with gross floor area above 450m ²	470+15% of 425 per gross	
		Churches/Mosque		
		1 Storey		220.00
		2 Storey		300.00
		3 Storey		350.00
		Building with gross floor area above 450m ²		450.00
-		Hospital/Clinic/Laboratory		
		1 Storey Hospital/Clinic/Laboratory		300.00
		2 Storey Hospital/Clinic/Laboratory		420.00
		3 Storey Hospital/Clinic/Laboratory		550.00
		Building with gross floor area above 450m ²	300+30% of 66 per floor area of 5,000 sq. ft	

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	iv.	FACTORIES/INDUSTRIAL BUILDINGS		
	-	Warehouse (storage only)		
		1 Storey Warehouse (storage only)		350.00
		2 Storey Warehouse (storage only)		430.00
		3 Storey Warehouse (storage only)		550.00
		Building with gross floor area above 450m ²	270+ 30% of 120 per gross	
	-	Warehouse and Office		
		1 Storey Warehouse and Office		230.00
		2 Storey Warehouse and Office		310.00
		3 Storey Warehouse and Office		350.00
		Building with gross floor area above 450m ²	220+30% of 84 per gross floor area of 5,000.sq.ft.	
	-	Warehouse and Residence		
		1 Storey Warehouse & Residence		300.00
		2 Storey Warehouse & Residence		350.00
		3 Storey Warehouse & Residence		450.00
		Building with gross floor area above 450m ²	420+15% of 450 per gross	
	-	Factories		
		Up to 2 Storey Factory		350.00
		Up to 3 Storey Factory		450.00
		Factory with gross floor area above 450m ²	1200+ 30% of 1200 per gross floor area of 450m ³	
	-	Industrial Complex		
		Up to 2 Storey Industrial Complex		450.00
		Up to 3 Storey Industrial Complex		650.00
		Industrial Complex with gross floor area above 450m ²	750+ 15% of 750 per gross	
	v.	EDUCATION (PRIVATE)		
	-	Preschool		
		1 Storey Preschool		220.00
		2 Storey Preschool		270.00
		3 Storey Preschool		320.00
		Building with gross floor area above 450m ²	220+30% of 84 per gross	
	-	Basic School		
		1 Storey Basic School		220.00
		2 Storey Basic School		270.00
		3 Storey Basic School		320.00
		Building with gross floor area above 450m ²	220+30% of 84 per gross	
	-	Second Cycle School		
		1 Storey Second Cycle School		450.00
		2 Storey Second Cycle School		520.00
		3 Storey Second Cycle School		600.00
		Building with gross floor area above 450m ²	1800+30% of 1500 per gross floor area of 450m ³	
	-	Basic and Second cycle		
		1 Storey Basic and Second Cycle School		570.00
		2 Storey Basic and Second Cycle School		730.00
		3 Storey Basic and Second Cycle School		850.00
		Building with gross floor area above 450m ²	2600+30% of 2100 per gross floor area of 450m ³	
	-	Vocational/Technical		
		1 Storey Vocational/Technical School		500.00
		2 Storey Vocational/Technical School		650.00
		3 Storey Vocational/Technical School		750.00
		Building with gross floor area above 450m ²	2100+30% of 2100 per gross floor area of 450m ³	
	-	Tertiary		
		1 Storey Private Tertiary School Building		1,000.00
		2 Storey Private Tertiary School Building		1,800.00
		3 Storey Private Tertiary School Building		2,500.00
		Building with gross floor area above 450m ²	4500+30% of 4000 per gross floor area of 450m ³	

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	-	Driving Schools		
		1 Storey Private Driving School		700.00
		2 Storey Private Driving School		850.00
		3 Storey Private Driving School		950.00
		Building with gross floor area above 450m ²	2400+30% of 2100 per gross floor area of 450m ³	
	vi.	OPEN SPACE & RECREATIONAL DEVELOPMENT		
		Sports Complex		1,200.00
		Events Centre		950.00
	-	Commercial - Telecommunication Mast		5,000.00
	-	Mixed Use		5,000.00
	-	Recreational Development		1,000.00
	-	Renovation/Rehabilitation/Refurbishment		1,600.00
	-	Hoarding		450.00
	-	Demolition		750.00
	-	Fence Wall Only		400.00
	-	Approval In Principle (AIP)	One Time Payment	5,000.00
	-	Certificate of Habitation/Occupancy		400.00
	vii.	Validation of Spatial Data	One Time Payment	
	-	Site Plan Extract		
		0.5 acre		105.00
		5 acre - 10 acre (Local Plan Extract)		1,000.00
		Beyond 11 acres (Local Plan Extract)		2,000.00
		Quick Search (Endorsed)		100.00
	-	Zoning Comments		200.00
	-	Surveying/Demarcation		
		0.16 acre		270.00
		0.17 acre - 0.32 acre		450.00
		0.33 acre - 1 acre		675.00
		Above 1 acre		900.00
3.00		BUILDING PERMIT CHARGES		
	A.	New Development		
	i.	Building/Permanent Structure	Cost of construction	0.63%
	ii.	Hoarding Permit (only)	Per Linear Metre	
	iii.	Fence Wall Permit (only)	Cost of construction	0.63%
	iv.	Mast Permit (Installation)	One Time Payment	
		15 Metres		5,000.00
		30 Metres		10,000.00
		35 Metres		15,000.00
		Above 35 Metres		22,000.00
	B.	Building Permit Renewal (upon expiration of original permit/extension of time)		
	i.	Residential	Per Case	300.00
	ii.	Commercial		800.00
	iii.	Factories/ Industrial		1,400.00
	iv.	Civic & Cultural		1,500.00
	v.	Recreational Development		900.00
	vi.	Educational		900.00
	vii.	Renewal for Temporary Structures		200.00
	C.	Permit to Repair/Renovate/Rehabilitate/Refurbish		
	i.	Telecommunication Mast	Per Installation	5,500.00
	ii.	Permanent Structures	Cost of construction	0.40% of cost of Renovation

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	D.	Temporary Structure Permit (Constructional Site)	Per meter square	45.00
	E.	Temporary Structure Permit	Per meter square	
	i.	Containers		400.00
	ii.	Wooden Kiosks/Sheds		100.00
	G.	Other Charges		
	i.	Certified True Copy	Per Request	100.00
	ii.	Certificate of Habitation (COH)	30% of Building Permit Cost	
	iii.	Demolition Permit	Per Metre square	48.00
	iv.	Permit For Construction:		
	v.	Road Crossing (Cutting) Permit	Per Metre	
	-	Asphalt Roads		250.00
	-	Paved/Surfaced Dressed Road		100.00
	-	Along Road		2.00
	vi.	Thrust Boring	Per Metre	
	-	Asphalt Pavement/Surface Dressed Road		20.00
	vii.	Permit For Construction of Tanks		
	-	Tank Farm	Per Meter cube	800.00
	-	Additional Tanks (Filling Stations and Others)	Per Tank	1,200.00
	-	Fuel Pumps	Per Pump	1,800.00
	H.	CONSTRUCTION COST FOR BUILDING PERMITS	0.63% of construction cost	
		Building Permit Charges [0.63%] of estimated cost of building		
	i.	Residential Buildings		
		1st Class		3600-7500
		2nd Class		1500-3750
		3rd Class		900-3500
	ii.	Commercial Buildings		
		1st Class		4750-7750
		2nd Class		1000 - 1200
		3rd Class		600 - 800
	iii.	Industrial Buildings		
		Heavy		3750-6500
		Light		3750-6500
4.00		APPROVAL FEES FOR LAND APPLICATION		
		SUB-DIVISIONS		
		Less than 1acre		1,800.00
		1-5 acres		2,400.00
5.00		CHANGE OF USE		
	A.	Land Use Changes		
	i.	Residential to Commercial		
		Less than 1acre		3,150.00
		1-5 acres		5,500.00
	ii.	Residential to Educational		
		Less than 1acre		1,750.00
		1-5 acres		3,750.00
	iii.	Residential to Civic and Cultural		
		Less than 1acre		2,750.00
		1-5 acres		4,500.00
	iv.	Residential to Light Industrial		
		Less than 1acre		2,750.00
		1-5 acres		4,500.00
	v.	Industrial to Other Issues		
		Less than 1acre		7,500.00
		1-5 acres		9,000.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2022 (GH¢ Gp)
	vi.	Educational to Other Issues		
		Less than 1acre		4,750.00
		1-5 acres		7,750.00
	vii.	Open Space to Other Issues		
		Less than 1acre		7,500.00
		1-5 acres		9,750.00
	B.	Publication of Approved Rezoning Request		1,500.00
	C.	Approval of Local Plan		
		5 to 100 Acres		5,000.00
		101 to 200 Acres		11,000.00
		Above 201 Acres		21,000.00

8.3 FEES

1		Burial (Cemetery) Fees		
	i.	General	Per Burial	
		CAT A - 1 - 5 years		20.00
		CAT B - 6 -17 years		60.00
		CAT C - Adults (18 years & above)		300.00
		CAT D - Tombstone e.g. Marble, Terrazzo, Vault		3,000.00
		CAT E - Concrete Vault with Building		4,000.00
		CAT H - Concrete Vault with Tombstone		3,000.00
		CAT G - Concrete Vault with iron Bars/Chain Fencing		2,500.00
		CAT E - Concrete Vault		2,000.00
	ii.	Grave Space Reservation - Public Cemetery		
		CAT A - Allocation	Onetime Payment	2,647.00
		CAT B - Renewal/ Maintenance	Per Annum	75.00
	iii.	Cremation	Per Burial	
		CAT A - Foreigners		1,010.00
		CAT B - Non-Association Members, Ghanaians		430.00
		CAT C - Association Members, Ghanaians		430.00
	iv.	Exportation of Corpse (Outside Country)	Onetime Payment	850.00
	v.	Mausoleum	Per burial	45.00
	vi.	Burials at Home (Applicable only to Areas with designated burial sites)	Per burial	13,500.00
	vii.	Exhumation of Corpse	Per Court Order	900.00
2		Business/Product Promotion	One Week	350.00
3		Crusade Outreach /Concert Programmes	Per Day	50.00
4		Conservancy (Sanitary Services)		
	i.	Franchised		
		Public Toilet Operators	Per Month	
			Fee based on Resolution of the Assembly	
		WC & Other Technologies	Per Visit	
			Fee based on Resolution of the Assembly	
		KVIP	Per Visit	0.80
		Public Bathhouse Operators	Per Month	
			Fee based on Resolution of the Assembly	
		Public Urinal Operators	Per Month	
	ii.	Assembly Operated		
		Public Toilet	Per Visit	0.50
		Public Bathhouse		
		- No shower	Per Visit	1.50
		- With shower	Per Visit	0.50
		Public Urinals	Per Visit	0.50

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
5		Environmental Health Inspection and Certification Fee		
	A.	Application Forms	Onetime	5.00
	B.	Suitability (Health) Certification - Institutions	Per Visit	
	i.	Water/Drink/Food (Primary Producers)		
		CAT A - Large Scale		150.00
		CAT B - Medium Scale		80.00
		CAT C - Small Scale		
	ii.	Water/Drink/Food (Dealers/Users)		
		CAT A - Hotels/Guest Houses//Hostels		150.00
		CAT B - Restaurants//Private Schools		100.00
		CAT C - Chop and Drinking Bars		40.00
	C.	Health Certificate - Individuals		30.00
6		Export/Conveyance		
	i.	Animals		
		Cow (Foreign Herdsmen)	Per animal	12.00
		Cow (Local Herdsmen)	Per animal	12.00
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	6.00
		Birds	Per bird	2.00
		Fish	Per basket	3.00
		Bush Meat	Per animal	3.00
	ii.	Baobab		
		Large Truck	Per load	150.00
		Medium Truck	Per load	80.00
	iii.	Bamboo	Per 100 Culms	15.00
	iv.	Cane/Rattan		
		CAT A	Per Bundle	
		CAT B	Per Maxi bag	5.00
		CAT C	Per Mini bag	3.00
	v.	Charcoal	Per bag	20.00
	vi.	Cotton	Per load	
		- Articulated Truck	Per load	20.00
		- Mummy Truck	Per load	15.00
		- Kia Truck	Per load	7.00
	vii.	Cola Nut		
		CAT A	Per Maxi bag	3.50
		CAT B	Per Mini bag	2.00
	viii.	Firewood		
		- Articulated Truck	Per load	55.00
		- Mummy Truck	Per load	35.00
		- Kia Truck	Per load	25.00
		- Abossey Okai Macho Motor King/ Donkey Cart	Per load	10.00
	ix.	Fruits (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)	Per crate/bag/ basket	4.00
	x.	Cereals (Millet, Sorghum, Maize, Beans, Guinea Corn etc.)		
		Maxi bag		5.50
		Mini bag		2.50
	xi.	Coconut		
		- Articulated Truck	Per load	325.00
		- Mummy Truck	Per load	250.00
		- Kia Truck	Per load	190.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	xii.	Limestone		
		- Above 7 Tonnes	Per load	90.00
		- 6 to 7 Tonnes	Per load	70.00
		- Up to 5 Tonnes	Per load	45.00
	xiii.	Milled Foods (Corn Dough, Cassava Dough, Groundnut Paste, Gari etc.)	Per bag/ Per container	6.00
	xiv.	Palm Fruit	Per Load	
		- Articulated Truck	Per load	35.00
		- Mummy Truck	Per load	45.00
		- Kia Truck	Per load	30.00
		- Abossey Okai Macho'	Per load	18.00
		- Motor King'	Per load	9.00
	xv.	Stones/Quarry/Gravel Products		
		- Above 7 Tonnes	Per load	35.00
		- 6 to 7 Tonnes	Per load	25.00
		- Up to 5 Tonnes	Per load	15.00
	xvi.	Sand		
		- Above 7 Tonnes	Per load	25.00
		- 6 to 7 Tonnes	Per load	15.00
		- Up to 5 Tonnes	Per load	10.00
		Smoked Meat/Fish	Per Bag	90.00
			Small Bag	50.00
	xvii.	Roots and Tubers		
		Yam		
		- Count	100 pieces	10.00
		- Articulated Truck	Per load	150.00
		- Mummy Truck	Per load	50.00
		- Kia Truck	Per load	40.00
		- 'Abossey Okai Macho'	Per load	20.00
		- 'Motor King'	Per load	15.00
		Cocoyam, Cassava, Potato, etc.		
		CAT A	Per Maxi bag	5.00
		CAT B	Per Mini bag	2.00
	xviii.	Vegetable Dealers	Per bag/crate/ basket	3.00
	xix.	Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	5.00
	xx.	Shea Nuts	Per Maxi bag	140.00
			Per Mini Bag	60.00
	xxi.	Shea Butter	Per tonne	27.00
	xxii.	Sawn Wood Export		
		- KIA Truck	Per Load	100.00
		- Tipper Truck	Per Load	170.00
		- Cargo Truck	Per Load	200.00
		- Articulated Truck	Per Load	300.00
	xxiii.	Off-Loading/Landing Fee		
		CAT A - Articulated Truck		250.00
		CAT B - Cargo Trucks & Buses		200.00
7		Hawkers' Fee	Per Day	1.00
8		Information Van Hiring (Assembly's)	Per Use	
		CAT A - Public Use		150.00
		CAT B - Private Use		170.00
9		ICT Centre Operations (Assembly's)	To be determined by Assembly	

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
10		Lorry Park Fee/Toll		
	i.	Commercial Vehicles	Per day	
		Taxi		0.50
		Mini Bus Up to 12-23 seater		1.00
		Bus/Kia Up to 24-33 seater		2.00
		Bus/Kia (33seater +)		3.00
		Articulated truck		3.00
		Tipper truck		5.00
		Rig Saw (Yellow Tricycle)		1.00
		Non-Lorry Park Mobile Vehicles (e.g. Taxi)		5.00
		Wheel Cart /Trolley		0.50
	ii.	Private Vehicles	Per Hour	
		Saloon Cars		5.00
		Long Parking full day		9.00
		Mini Cargo Bus		13.00
		Medium Trucks		13.00
		Big Cargo Trucks		18.00
		Articulated Trucks		27.00
		Monthly Parking (for all vehicles)		90.00
11		Market	Per day/night	
		Market Tolls (Daily/ Night Tolls)		2.00
12		Marriage Fees		
		Ordinance (Cap 127) Registration Cert	Per Registration	50.00
		Customary Marriage (Resident)	Per Registration	20.00
		Customary Marriage (Foreign)	Per Registration	200.00
		Divorce Certificate (Customary)	Per Document	175.00
		Certificate of Marriage	Per Document	100.00
		Certified True Copy	Per Document	20.00
		Authentication of Marriage Certificate (Request by 3rd parties)	Per Document	50.00
		Filing of Notice/Caveat	Per Case	20.00
		Marriage Ceremony (Week-end)	Per Case	50.00
		Search Fee (for marriage registration)	Per Case	27.50
		Search Fee (Marriage Certificate)	Per document	50.00
		Licencing of Churches for Marriage	Per Church	1,500.00
		Spinster/ Bachelor Certificate	Per Document	125.00
13		Mobile Sales Vans (Per Vehicle)	Per Day	3.00
14		On-Street Parking		
		All Vehicle Types	Up to First 3 hours	12.00
		All Vehicle Types	Additional time (per hour)	8.00
		Company Parking	Per Day	15.00
		Shop Owners Parking	Per week	25.00
15		Other Fees		
		Declaration of Household		150.00
16		Sale of Contract Documents (All categories) –	One Time Payment	
		CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		500.00
		CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		250.00
		CAT C - Up to 75,000 (Approved by Entity Head)		150.00
17		Search Fee (General Information)	Per Case	50.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
18		Slaughter-house		
		CAT A - Large Animals		23.00
		CAT B - Small Animals		10.00
19		Meat Van (Assembly - Door to Door Delivery)		
		CAT A - Cow		3.00
		CAT B - Small Animals		2.00
20		Special Registration Fee		
	A	Mining Companies' Registration	Onetime Payment	
		CAT A - Large Scale		15,000.00
		CAT B - Medium Scale		14,000.00
		CAT C - Small Scale		12,000.00
		CAT D - Prospecting		11,000.00
		CAT E - Publication		4,300.00
		CAT F - Publication (Quarry)	Per publication/location	40.00
		CAT G - Salt Mining		1,200.00
	B	Non-Governmental Institutions' Registration	Onetime Payment	
		CAT A - International NGOs/CSOs		450.00
		CAT B - Local NGOs/CSOs		300.00
		CAT C - Community CSOs/CSOs		100.00
21		Warehouse Charges (In The Market)		1.00
	i.	Daily /Overnight Charges (Per head load)		
	ii.	Monthly Charges		1.30
		General Charges (Per square meters)		10.00
		Handling Charges (Per tonne)		5.00
		Storage (Per tonne)		5.00
		Administrative Charges (Per tonne)		
	iii.	Liquid oil (Drums - Per head load)		4.50
		One (1) drum		2.50
		One (1) Jerri can		2.50
		Others (negotiable)		
22		Warehouse Charges (Outside Market)	Per Month	
		CAT A - Above 20 Sq. metres		1,800.00
		CAT B - 16 to 20 Sq. metres		1,350.00
		CAT C - 11 to 15 Sq. metres		900.00
		CAT D - 6 to 10 Sq. metres		450.00
		CAT E - Up to 5 Sq. metres		225.00
23		Waste Management	Per Trip	
	A	Dislodgement of Liquid Waste		
		Dislodging		500.00
		Tipping Fee (Liquid Waste)		35.00
	B	Solid Waste Collection		
	i.	Industrial/Commercial		
		120 to 240 Litre (Special Containers)	Per Month	200.00
		1100 litres	Per Month	600.00
		3200 litres	Per Month	1,200.00
		7000 litres	Per Month	1,500.00
		12000 litres	Per Month	1,850.00
		23000 litres	Per Month	2,320.00
		23m ³	Per Trip	150.00
		15m ³	Per Trip	125.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2022 (GH¢ Gp)
		12m ³	Per Trip	100.00
		10m ³	Per Trip	85.00
		Special Container (7m ³)	Per Trip	18.00
		Construction Waste	Per Trip	325.00
		Educational Institutions	Per month	100.00
		Factory Service - On Call	Per Trip	500.00
		Factory Service - Regular Service	Per month	325.00
		Industrial Waste	Per Trip	500.00
		Hospitals/Clinics	Per month	275.00
		Skip Loader Service	Per Trip	750.00
	ii.	Hiring of Refuse Containers Commercial Rate (Hotels, Restaurants, etc.)	Per Trip	
		CAT A - 23m ³ Container		325.00
		CAT B - 12m ³ to 15m ³ Container		165.00
		CAT C - 120 litre to 240 litre Bin		8.00
	iii.	Solid Waste Dumping		
		CAT A - Domestic Waste		37.00
		Skip Truck/Roll-on Truck	Per Trip	25.00
		Kia Truck	Per Trip	8.00
		Motor King	Per Trip	100.00
		CAT B - Commercial Waste	Per Tonne	120.00
		CAT C - Industrial Waste	Per Tonne	50.00
		CAT D - Port Waste	Per Tonne	425.00
		CAT E - Construction Waste	Per Tonne	1,500.00
		CAT F - Destruction of Goods	Per Tonne	
	C	Solid Waste Collection Services (Domestic)	(Per month)	
	i.	Communal Collection Service		
		CAT A - Pay-as-you-dump		1.50
	ii.	Door to Door Collection Service		
		CAT A - 1st Class Residential Area		70.00
		CAT B - 2nd Class Residential Area		40.00
		CAT C - 3rd Class Residential Area		25.00
	iii.	Sewage Maintenance Fees		
		CAT A - Public Toilets		5.00
		CAT B - Domestic Toilets		4.50
		CAT C - Institutional Toilets		4.50
24		Road Block	Per day	
		CAT A - Collector Access		300.00
		CAT B - Local Access		160.00
25		Towing Charges	Per case	
	i.	Private Vehicles (e.g. Saloon/4x4/SUVs)		
		Clamping		100.00
		Towing		250.00
	ii.	Light Heavy Vehicles (Kia Trucks and Buses)		
		Clamping		150.00
		Towing		350.00
	iii.	Dump Trucks (Tipper Trucks)		
		Clamping		200.00
		Towing		700.00
	iv.	Heavy Duty (e.g. Articulated Trucks)		
		Clamping		1,000.00
		Towing		2,000.00
	v.	Tricycle Motors		
		Clamping		50.00
		Towing		100.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	vi.	Containerised Shops		
		Towing		250.00
		Noise Central Permit Fees		300.00
26		Vehicle Stickers/Commercial Driver's Licence	Per Annum	
	i.	General		
		Taxi		30.00
		Heavy Duty/Light Truck A		40.00
		Light Duty/Light Truck B		30.00
		Pick-up		40.00
		Multi-Purpose		25.00
		4 - Wheel Cart (Truck)		4.00
		1 & 2- Wheel Cart		2.00
		Tricycles/ Motorcycles (Per Unit)		30.00
		Bicycle (Per Unit)		20.00
		Ambulance		30.00
		Borla Taxi		30.00
	ii.	Buses/Trotro		
		46 Passengers and above		60.00
		34 - 45 Passengers		45.00
		24 - 33 Passengers		35.00
		8 - 23 Passengers		25.00
		Renewal of Vehicle Licences		
		Taxi		20.00
		Buses/Trotro		20.00
	iii.	Trucks		
		Articulator / Timber Trucks		130.00
		Cargo Trucks (Above 10 Tonnes)		50.00
		Cargo Trucks/Kia (Below 10 Tonnes)		30.00
		Tipper Trucks:		
		Up to 9.5 Cubic metres		60.00
		10 - 14 Cubic metres		90.00
		15 - 25 Cubic metres		120.00
	iv.	Tankers		
		1,100 - 1,500 Gallon Capacity		150.00
		2,000 - 2,500 Gallon Capacity		200.00
		3,000 - 7,000 Gallon Capacity		250.00
	v.	Earth/Excavating/Levelling Machinery		
		Bitumen Distributor		600.00
		Bitumen Tanker		400.00
		Other Heavy Duty Equipment		300.00
	vi.	Bulldozers		
		- D. 6		130.00
		- D. 7		250.00
		- D 8		350.00
		Dumper		40.00
		Excavator		250.00
		Flat Truck		350.00
	vii.	Forklift		
		21 tonnes and Above		250.00
		1 - 20 tonnes		80.00
	viii.	Crane Mounted		
		60 - 100 tonnes		60.00
		101 - 150 tonnes		80.00
		151 - 250 tonnes & Above		90.00
		Prime Mover		350.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2022 (GH¢ Gp)
		Motor Grader (125 HPL)		250.00
		Pavement Compactor		50.00
		Pavement Roller		50.00
		Low Loader		50.00
		Road Roller		350.00
		Tipping Trailer & Tractor		120.00
		Pay Loaders		70.00
		Small Track-excavators		120.00
		Large Track-excavators		120.00
		Vibrator Roller		50.00
		Wheel Loader		50.00
		Excavator Loader		50.00
		Wheel Tractor		50.00
		Air Compressor		50.00
		Static Roller (10-12)		50.00
		Plate Compactor		50.00
	ix.	Other Vehicles		
		Cesspit Emptier		90.00
		Hearse		20.00
		Towing Truck		50.00
		Tractors		100.00
		Roll-on Roll-off		50.00
27		Vehicle Embossment Sticker	One Time Payment	30.00
8.4 FINES				
1		Building Offences	Per Case	
	i.	Penalty for development without permit		45% of permits
	ii.	Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		45% of permits
	iii.	Penalty For Unauthorised Placements (Temporary Structures)	45% of permits	
	iv.	Penalty for Refurbishment/ Renovation without permit		45% of permits
	v.	Development in Unauthorised Places (Unbuildable Places)	Surcharge based on cost of demolition	
	vi.	Penalty for Violating 'Stop-Work' Order		45% of permits
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others without permit		45% of principal
2		Billboard/Signage Offences	Per Case	
		CAT A - Wrongful siting		200% of permit Charge
		CAT B - Placement without permit		200% of permit Charge
3		Environmental Health/Safety/ Sanitation Offences	Per Case	
	i.	Defecating at unauthorized places		110.00
	ii.	Urinating at unauthorized places		25.00
	iii.	Selling at unauthorized places		90.00
	iv.	Indiscriminate disposal/burning of refuse		
		Industrial Area		950.00
		Commercial Area		356.25
		Residential Area		308.75
		Office Area		256.50
	v.	Weedy grounds		
		Business/Commercial Premises		950.00
		Residential Premises		213.75
	vi.	Refusal to Re-plant Tree (after property development)		
		Industrial/Commercial		95.00
		Residential		47.50

Main Item	Sub Item	Description of Item	Frequency/ Measure	2022 (GH¢ Gp)
	vii.	Refusal to comply with Environmental Health Screening		45% of the principal
	viii.	Excessive Noise Making		500.00
	ix.	Cutting of trees without permit	Per Tree	22.50
	x.	Littering/Unauthorised Dumping of refuse	Per Case	
		CAT A - Refuse Carriers		350.00
		CAT B - Individual		30.00
4		Impounded Offences		
	A	Stray Animals	Per animal/ day	
		Collection - Sheep/ Goat/ Pigs/Dogs		60.00
		Collection - Donkey/ Horse/ Cow		100.00
		Feeding - Sheep/ Goats		15.00
		Feeding - Pigs		45.00
		Feeding - Dogs		40.00
		Feeding - Donkey/ Horse/Cow		80.00
	B	Vehicles	Overnight	45.00
5		Other Offences	Per Case	
	i.	Removal/Missing Property number plate		45.00
	ii.	Removal/Destruction/Defacing of Street Name Signage	120% of replacement cost	
	iii.	Destruction of Street Light Poles/Other road furniture	60% of replacement cost	
	iv.	Posting of bills at unauthorized places		45.00
	v.	Failure to pay BOP/Rent etc.(by August).	30% of amount owed	
	vi.	Refusal to pay basic rate		150.00
	vii.	Inciting a person not to pay rates		150.00
	viii.	False statement as regards the liability of a person to pay rates		150.00
	ix.	Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions		175.00
	x.	Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		180.00
	xi.	Penalty for unauthorized collection of rate		150.00
	xii.	Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		120.00
	xiii.	Penalty in respect of offences by rate collectors		175.00
	xiv.	Penalty for bounced cheques	30% of cheque value	
	xv.	Transfer of stalls/stores without Assembly approval		375.00
	xvi.	Failure to vaccinate dogs	Per Dog	50.00
	xvii.	Operating without certified licence (e.g. Electricians)		150.00
	xviii.	Failure to obtain permit for burial	30% of the permit charge (in addition to principal)	
	xix.	Road block without Permit		150.00
6		Retrieval of Seized Tools/Machinery (For Various Offences)	Per Case	
		1st Time		65.00
		2nd Time		125.00
		3rd Time		190.00
7		Traffic Offences		
	i.	Parking/Stopping/Waiting/Loading/Off-loading/Moving/ Turning at unauthorized Places	Per case	
		Earth Moving Equipment	Per case	225.00
		Articulated Truck	Per hour/ Case	160.00
		Tipper/Cargo Truck/Tractor	Per hour/ Case	135.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	100.00
		Saloon Car/Taxi	Per case	65.00
		Buses (large)	Per case	135.00

Main Item	Sub Item	Description of Item	Frequency/ Measure	2022 (GH¢ Gp)
		Trotro/Buses (Small)	Per case	100.00
		Motorbikes/Tricycles	Per case	22.50
		Push Truck	Per case	22.50
	ii.	Riding Bicycle and Motorbike in the Market	Per case	45.00
	iii.	Riding Bicycle and Motorbike on Pedestrian Walkways	Per case	45.00
	iv.	Clamping Charges (Obstruction /No Parking)	Per case	
		Heavy Duty (e.g. Articulated Trucks)		500.00
		Dump Trucks (Tipper Trucks)		250.00
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)		150.00
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		100.00
		Tricycles		22.50
	v.	Refusal to obtain Vehicle Sticker	Per Case	
		CAT A - Articulated/Tipper Trucks		65.00
		CAT B - Commercial Vehicles		37.50
	vi.	Refusal to Emboss Sticker	Per case	100.00
	vii.	Refusal to acquire Taxi Driver Licence	Per case	22.50
8		Unauthorised Diversion	Per case	
		Diversion of river/stream course		7,500.00
		Diversion of drains		3,500.00
		Channeling of sewage waste into drains		3,500.00
9		Illegal/Un-licensed Activities	Per Case	
		Gold Buying & Sales		8,000.00
		Logging and Sale of Logs		7,500.00
		Mining (Galamsey)		10,000.00
		Production and sale of Ammunitions		7,000.00
		Quarry Operations		8,000.00
		Sand Weaning		7,500.00

8.5 RATES

1		SPECIAL RATES		
	i.	Basic Rates		2.00
	ii.	Development Levy (LGA Section 146 sub section 3)	To be Determined by Assembly	
2		GENERAL RATES		
	A.	Property Rates (Refer to Section 3.2 of this Document)		
	B.	Rates on other Possessions		
	i.	Bicycle Rates	Per Unit	2.50
	ii.	Cattle Rates - Foreigners	Per Animal	12.50
	iii.	Cattle Rates - Residents	Per Animal	5.00
	iv.	Donkey Rates	Per Animal	17.50
	v.	Pig Rates	Per Animal	5.00

8.6 RENT

1		Assembly Owned Bill Boards		
		CAT 'A'		5,260.00
		CAT 'B'		1,170.00
		CAT 'C'		650.00
2		Hiring of Assembly Facilities	Per day	
	i.	Assembly Hall		
		CAT A - Large		1,000.00
		CAT B - Medium		500.00
		CAT C - Small		300.00

<i>Main Item</i>	<i>Sub Item</i>	<i>Description of Item</i>	<i>Frequency/ Measure</i>	<i>2022 (GH¢ Gp)</i>
	ii.	Assembly conference room		550.00
	iii.	Community centres		270.00
	iv.	Sub-district/Metro Halls		180.00
	v.	Assembly Forecourt		200.00
	vi.	Others		180.00
3		Market Facilities	Per Month	
	i.	Stores		
		CAT A - Banking Hall		2,000.00
		CAT B - Offices (Double)		500.00
		CAT C - Offices (Single)		300.00
		CAT D - Locable Shops		300.00
	ii.	Stalls		
		CAT A - In CBD		100.00
		CAT B - Satellite Market		80.00
		CAT C - Outside CBD		70.00
		CAT D - Sub District Store		60.00
	iii.	Sheds		
		CAT A - In CBD		30.00
		CAT B - Satellite Markets		28.00
		CAT C - Outside CBD		25.00
		CAT D - Sub-district Store		20.00
	iv.	Rent of Undeveloped Lands	4x4 ft	Determined by Assembly
4		Hiring of Parks		
		CAT A - Government Recreational Park	Per event	650.00
		CAT B - Lorry Park (Space Rental)	Per month	1,000.00
		CAT C - Parade Grounds (Jubilee Parks)	Per day	630.00
		CAT D - School Compound (Social Functions)	Per day	100.00
5		Rent on Leased Buildings		Determined by Assembly
6		Rent for Vendor Stands	Per Month	75.00
7		Buildings		
		Guesthouse		Determined by Assembly
		Restaurant/Canteen		Determined by Assembly
		Club House		Determined by Assembly
		Stadium		Determined by Assembly

8.7 INVESTMENT

1	Dividend on shares		
	Investment on shares	Dividends	
2	Interest Earned		
	On Account	Profits	
	On Deposit	Profits	
3	Land Banks		
	Industrial Parks		
	Serviced Plots	Plots	

NOTE 1.

These permit fees are levied by the La Dade-Kotopon Municipal Assembly in accordance with the "La Dade-Kotopon Municipal Assembly (Business Operating Fees) Bye-laws (2022) " and have taken due consideration of the size and type (nature) of profession, business, occupation, trade etc. being carried out.

NOTE 2.

The charges stipulated in this item fall under two main classifications:

- a) "Levies " which used to be charged by the Ministry of Energy and Mines based on the capacity of the filling or, service station and which the Ministry of Energy and Mines has now authorized the Assembly to collect and retain as revenue. These levies are what have been indicated in (a) under the item.
- b) "Business Operating Permit Fees " which are charged annually by the Assembly to various filling and service stations in accordance with the La Dade-Kotopon Municipal Assembly (Business Operating Permit) Bye-Law (2020). These Permit Fees are shown in (b) of the item. The above exposition presupposes that those businesses in (b) pay the levies in (a) as well depending on the capacity of the station.
- c) "Any arrears outstanding after the due date for settlement shall attract a penalty of 30% of the amount owed.

NOTE 3.

Contractors under this item have been classified into four (4) categories using the pre-qualification criteria of the Ministries of Works and Housing and Roads and Transport. It shall be the duty of every person liable to pay an operating permit fee and/or any annual fees to settle the amount thereof at the offices of the La Dade-Kotopon Municipal Assembly on or before 31st March, 2022

NOTE 4

"The full cost of the above plates shall be determined based on current market, administrative and overhead costs"
The surcharges for affixing of plates shall include cost of capital [interest] used in the provision of the plate(s).

NOTE 5

The Special Trade Permit Stickers and sellers ID Card will be required by any truck, vendor, company, seller that shall trade in the La Municipal Area. Stickers shall be issued one per truck per month and shall expire at the end of every month irrespective of the date that it was issued. Sellers ID Tag shall be issued one per person per quarter and shall expire at the end of every quarter irrespective of the date that it was issued.

All Mineral and Filtered Drinking Water Producers, Alcoholic and Non Alcoholic Beverage Producers, Ice Cream Producers, Cocoa Drink, Bread, Plastic Shopping, Carry Bags, Plastic Rolls & Sheeting, Ice Water/Cocoa Drink/Ice Cream/Bread Sellers who shall do Business and or trade in the La Dade-Kotopon Municipal Area will be required to Register with the Project Secretariat, and apply for a APWMP Sticker Permit or Seller ID Tag.

Before you are issued with a Permit, the company must provide the following:

1. Business Registration Certificate
2. Certificate to Commence Business
3. LaDMA Business Operating Permit
4. Ghana Standard Authority or Food & Drugs Authority Certificate
5. Full Business Address & Contact Details

The foregoing resolution was adopted at a meeting of the La Dade-Kotopon Municipal Assembly duly convened on FRIDAY 29th OCTOBER, 2021

SIGNED

HON. EMMANUEL NYARKO BAAH
Presiding Member

SIGNED

DANIEL NKURUMAH
Municipal Co-ordinating Director